FINANCIAL REPORT OF ONTARIO UNIVERSITIES
1989-90

Volume I - Universities

Council of Finance Officers
Universities of Ontario

COUNCIL OF
ONTARIO
UNIVERSITIES

CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90

Volume I - Universities

Prepared by the
COU Research Division
Requests for further information
should be directed to
Dr. James A. McAllister
Research Associate (Finance)

Council of Ontario Universities
Conseil des Universités de l'Ontario
444 Yonge Street
Suite 203
Toronto, Ontario M5B 2H4

December 1990

90 - 6

91-01797/

ISBN 0 - 88799 - 254 - 4
ISSN 0823 - 5872

444 Yonge Street
Suite 203
Toronto, Ontario
M5B 2H4
(416) 979•2165
FAX 979•8635

COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

1990 12 10

The Honourable Richard Allen
Minister of Colleges and Universities
and Skills Development
6th Floor, Mowat Block
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Dr. Allen:

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1989-90.

This report provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1990. It does so within a format which provides consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. This format has been developed under the auspices of the Council of Finance Officers - Universities of Ontario.

Volume I of the Financial Report of Ontario Universities 1989-90 provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries which receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1989-90 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan.

Edward J. Monahan
Executive Director

EJM:sc

Encls.

TABLE OF CONTENTS

VOLUME I - UNIVERSITIES

1. COMMITTEE REPORT vii

2. GENERAL CAVEAT ix

3. GUIDELINES AND DEFINITIONS 1

  I. Introduction 1

    A. University Accounting Principles 1
    B. Reporting 2
    C. Submissions 2

  II. Principles of Reporting 3

    A. Fund Concept 3
    B. Revenues and Expenses 3

      1. Net Reporting 3
      2. Internal Cost Transfers and Cost Recoveries 4
      3. Gifts-in-Kind 4

    C. Appropriated Funds 4

  III. Definitions 5

    A. Funds 5

      1. General Expendable Funds 5

        (a) Operating 5
        (b) Other (Non-Credit) 5
        (c) Ancillary Enterprises 5

      2. Restricted Expendable Funds 6

        (a) Sponsored Research 6
        (b) Trust and Endowment 6
        (c) Capital 6

3. Non-Expendable Trust and Endowment Fund 6

B. Revenue Sources 6

1. Government Grants and Contracts 6
2. Fees 8
3. Borrowings 8
4. Donations 8
5. Non-Government Grants and Contracts 8
6. Sales of Services and Products 8
7. Investment Income 9
8. Miscellaneous 9

C. Operating Expenses - Functional Areas 9

1. Instruction 9

(a) Instruction and (Non-Sponsored) Research - Excluding Medicine 9
(b) Instruction and (Non-Sponsored) Research - Medicine 9

2. Library 9
3. Central Computing 9
4. Student Services 10
5. Administration 10
6. Physical Plant 11
7. Other 12

D. Object of Expense 13

1. Salaries and Wages 13
2. Employee Benefits 13
3. Library Acquisitions 14
4. Equipment and Furniture 14
5. Operational Supplies and Expenses 14
6. Cost of Goods Sold 14
7. Utilities 14
8. Municipal Taxes 14
9. Renovations and Alterations 15
10. Externally Contracted Services 15
11. Scholarships, Bursaries, etc. 15
12. Principal and Interest Repayments 15
13. Land and Site Services 15

14. Buildings 15
15. Miscellaneous 16
16. Internal Cost Allocation 16

E. Tables 16

1. Table 1 - Combined Revenue and Expense and Changes in Fund Balances 16

2. Table 2 - Revenue and Additions by Source and Type of Fund 17

3. Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund 17

4. Table 4 - Actual Operating Expenses by Object and Functional Area 17

5. Table 5 - General Funds Changes in Appropriated Fund Balances 17

4. SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS) 19

Table 1 Combined Revenue and Expense and Changes in Fund Balances 21

Table 2 Revenue and Additions by Source and Type of Fund 22

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 23

Table 4 Actual Operating Expenses by Object and Functional Area 24

Table 5 General Funds Changes in Appropriated Fund Balances 25

Table 6 Percentage Analysis of Revenues by Source and by Type of Fund 1985-86 to 1989-90 26

Table 7 Percentage Analysis of Expenses by Object of Expense, by Functional Area, and by Type of Fund 1985-1986 to 1989-90 27

Table 8 Enrolment and Basic Income Units (BIU's) in 1989-90 28

5. SUMMARY INFORMATION FOR UNIVERSITIES 29

Table 1 Combined Revenue and Expense and Changes in Fund Balances 31

Table 2 Revenue and Additions by Sources and Type of Fund . . 32

Table 2A Percentage of Operating Revenue by Source 33

Table 2B Percentage Analysis of Expendable Revenue and Additions by Type of Fund by Institution 34

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 35

Table 3A Percentage Analysis of Expenses by Type of Fund by Institution 36

Table 4 Actual Operating Expenses by Object and Functional Area37

Table 4A Percentage of Operating Expenses by Object of Expense by Institution 38

Table 4B Percentage of Operating Expenses by Functional Area by Institution 39

Table 5 General Funds Changes in Appropriated Fund Balances 40

Table 6 Percentage Analysis of Revenues 1985-86 to 1989-90 . . 41

Table 7 Percentage Analysis of Expenses 1985-86 to 1989-90 . . 42

Table 8 Treatment and Rehabilitation Funds 43

6. FINANCIAL INFORMATION FOR EACH INSTITUTION

Brock University 45

Carleton University 53

University of Guelph 61
Lakehead University 69
Laurentian University 77
Algoma University College 85
Nipissing University College 93
Le Collège Universitaire de Hearst 101
McMaster University 109
Ontario College of Art 117
Ontario Institute for Studies in Education 125
University of Ottawa 133
Queen's University 141
Ryerson Polytechnical Institute 149
University of Toronto 157
Trent University 165
University of Waterloo 173
University of Western Ontario 181
Wilfrid Laurier University 189
University of Windsor 197
York University 205

REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the Guidelines for reporting physical plant operating expenses, are included in Volume III.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. The only major exceptions are for grants and contracts from Centres of Excellence, which are reported as Other Ontario government grants. For the first time, grants from the Ministry of Colleges and Universities' program for University Student Residences are reported as Other MCU grants within the Ancillary Enterprises fund. Also reported for the first time, as an employee benefit, are the costs of the Employer Health Tax paid to the Ontario government.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1989-90,* 38 reported financial information for the 12 months ending 30 April 1990. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1990
Ryerson Polytechnical Institute	March 31, 1990
McMaster Divinity College	December 31, 1989

Knox College	December 31, 1989
Wycliffe College	May 31, 1990

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chairman - Council of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Transfers and Cost Recoveries

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

(i) MCU Formula Grants - includes basic grant only.

(ii) MCU Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund
- university student residence program.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

   (a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

   (b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

   (c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing** - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student

recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs of heating, cooling, light and power, gas, water, costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

   (g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

      (i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid theron.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

    Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following five categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,231,315	0	52,451	359,127	0	2,642,893	483,338	190,121	136,060	3,452,412	33,271
2. TOTAL EXPENSE (FROM TABLE 3)	2,185,521	0	53,384	349,744	0	2,588,649	489,349	126,757	182,181	3,386,936	0
3. NET REVENUE (EXPENSE)	45,794	0	-933	9,383	0	54,244	-6,011	63,364	-46,121	65,476	33,271
4. NET RECONCILING ITEMS	1,499	0	1,731	-3,264	0	-34	-1,944	8,518	-3,507	3,033	-190
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47,293	0	798	6,119	0	54,210	-7,955	71,882	-49,628	68,509	33,081
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-28,847	0	225	-7,315	0	-35,937	12,337	-31,833	39,114	-16,319	16,319
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-21,378	21,494	0	-2,740	2,624	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,932	21,494	1,023	-3,936	2,624	18,273	4,382	40,049	-10,514	52,190	49,400
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-19,489	91,251	1,932	11,668	20,877	106,239	192,997	246,074	133,703	679,013	490,707
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-22,421	112,745	2,955	7,732	23,501	124,512	197,379	286,123	123,189	731,203	540,107

Note: In addition to the above revenue and expenses, $27,529 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,479,875	0	0	1,479,875	0	0	0	1,479,875	0
(II) EXTRA FORMULA	129,459	0	0	129,459	0	0	0	129,459	0
(III) OTHER MCU GRANTS	78,726	1,462	3,281	83,469	9,578	1,917	74,132	169,096	0
(B) OTHER ONTARIO GRANTS	13,075	7,706	177	20,958	90,618	10,249	3,951	125,776	0
TOTAL ONTARIO GRANTS	1,701,135	9,168	3,458	1,713,761	100,196	12,166	78,083	1,904,206	0
(C) FEDERAL	1,674	1,239	139	3,052	254,725	11,244	104	269,125	928
(D) MUNICIPAL	79	0	0	79	581	0	200	860	7
(E) OTHER	1,369	0	0	1,369	7,988	703	0	10,060	0
2. FEES (A) TUITION CREDIT	421,021	0	0	421,021	0	0	0	421,021	0
(B) TUITION NON-CREDIT	0	34,925	0	34,925	0	0	0	34,925	0
(C) MISCELLANEOUS	27,639	4,347	116,987	148,973	0	0	2,166	151,139	0
3. BORROWINGS	0	0	0	0	0	0	10,157	10,157	0
4. DONATIONS	9,336	271	833	10,440	9,429	91,130	14,596	125,595	22,946
5. NON-GOVT. GRANTS & CONTRACTS	3,091	1,087	111	4,289	98,965	10,237	790	114,281	524
6. SALES OF SERVICE AND PRODUCTS	0	0	230,951	230,951	0	0	0	230,951	0
7. INVESTMENT INCOME	42,955	700	1,983	45,638	8,078	57,249	16,727	127,692	7,975
8. MISCELLANEOUS	23,016	714	4,665	28,395	3,376	7,392	13,237	52,400	891
TOTAL	2,231,315	52,451	359,127	2,642,893	483,338	190,121	136,060	3,452,412	33,271

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	842,949	7,299	0	850,248	49,673	13,410	0	913,331
(B) OTHER INSTRUCTION AND RESEARCH	91,461	6,560	0	98,021	93,617	6,090	0	197,728
(C) OTHER SALARIES AND WAGES	628,352	17,565	98,044	743,961	111,496	25,710	0	881,167
TOTAL SALARIES AND WAGES	1,562,762	31,424	98,044	1,692,230	254,786	45,210	0	1,992,226
2. EMPLOYEE BENEFITS	175,047	2,333	10,656	188,036	18,616	4,372	0	211,024
TOTAL SALARIES AND BENEFITS	1,737,809	33,757	108,700	1,880,266	273,402	49,582	0	2,203,250
3. LIBRARY ACQUISITIONS	48,030	138	0	48,168	1,866	1,877	142	52,053
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	83,945	1,255	10,143	95,343	63,367	9,387	6,599	174,696
5. OPERATIONAL SUPPLIES AND EXPENSES	115,082	9,880	31,823	156,785	98,140	24,162	771	279,858
6. COST OF GOODS SOLD	0	0	105,976	105,976	0	0	0	105,976
7. UTILITIES	66,407	522	20,467	87,396	2,470	217	0	90,083
8. MUNICIPAL TAXES	15,857	0	2,026	17,883	0	0	0	17,883
9. RENOVATIONS AND ALTERATIONS	15,046	117	8,713	23,876	609	547	44,441	69,473
10. EXTERNALLY CONTRACTED SERVICES	26,084	409	29,903	56,396	1,850	469	268	58,983
11. SCHOLARSHIPS, BURSARIES, ETC.	20,988	3	0	20,991	3,402	26,697	0	51,090
12. PRINCIPAL AND INTEREST REPAYMENTS	2,176	1	19,059	21,236	0	692	3,442	25,370
13. LAND AND SITE SERVICES	311	0	771	1,082	65	0	5,589	6,736
14. BUILDINGS	0	0	2,214	2,214	0	0	118,453	120,667
15. MISCELLANEOUS	64,180	6,671	7,809	78,660	37,885	11,797	2,476	130,818
16. INTERNAL COST ALLOCATIONS	-10,394	631	2,140	-7,623	6,293	1,330	0	0
TOTAL	2,185,521	53,384	349,744	2,588,649	489,349	126,757	182,181	3,386,936

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	784,336	58,613	842,949	0	0	0	0	0	0	842,949
(B) OTHER INSTRUCTION AND RESEARCH	89,683	1,778	91,461	0	0	0	0	0	0	91,461
(C) OTHER SALARIES AND WAGES	196,155	26,927	223,082	82,436	43,219	41,344	108,545	109,405	20,321	628,352
TOTAL SALARIES AND WAGES	1,070,174	87,318	1,157,492	82,436	43,219	41,344	108,545	109,405	20,321	1,562,762
2. EMPLOYEE BENEFITS	114,531	10,532	125,063	10,542	5,394	4,161	13,247	14,092	2,548	175,047
TOTAL SALARIES AND BENEFITS	1,184,705	97,850	1,282,555	92,978	48,613	45,505	121,792	123,497	22,869	1,737,809
3. LIBRARY ACQUISITIONS	0	0	0	48,030	0	0	0	0	0	48,030
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	40,633	2,263	42,896	5,384	19,139	2,037	7,547	5,116	1,826	83,945
5. OPERATIONAL SUPPLIES AND EXPENSES	56,402	3,662	60,064	4,351	6,409	7,173	14,370	13,709	9,006	115,082
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	66,407	0	66,407
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,857	0	15,857
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	15,046	0	15,046
10. EXTERNALLY CONTRACTED SERVICES	2,589	668	3,257	285	327	560	1,365	19,186	1,104	26,084
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20,988	0	0	0	20,988
12. PRINCIPAL AND INTEREST REPAYMENTS	166	12	178	0	417	78	516	0	987	2,176
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	311	0	311
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	25,224	1,216	26,440	579	1,910	3,932	10,779	7,244	13,296	64,180
16. INTERNAL COST ALLOCATIONS	-128	-719	-847	0	-438	-78	-7,955	0	-1,076	-10,394
TOTAL	1,309,591	104,952	1,414,543	151,607	76,377	80,195	148,414	266,373	48,012	2,185,521

CENTRAL COMPUTING COSTS:		
	ACADEMIC	48,156
	NON-ACADEMIC	28,221
	TOTAL	76,377

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,093	10,926	53,933	242	11,456	80,650	9,356	249	1,324	10,929
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,700	9,753	39,065	246	5,368	60,132	7,478	230	597	8,305
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-701	1,173	14,868	-4	6,158	21,494	1,878	19	727	2,624
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,569	10,742	44,939	3,319	21,682	91,251	20,491	241	145	20,877
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,868	11,915	59,807	3,315	27,840	112,745	22,369	260	872	23,501

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	73.7%	71.8%	69.4%	69.6%	66.3%
Extra Formula	1.3	1.3	3.1	3.5	5.8
MCU Grants	1.1	3.6	4.4	3.5	3.5
Other	0.6	0.5	0.6	0.6	0.6
Total Ontario Grants	76.7	77.3	77.6	77.1	76.2
Federal	0.1	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.1	0.1
Fees					
Tuition Credit	18.6	18.2	18.1	18.5	18.9
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.3	1.2	1.2	1.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.5	0.4	0.4	0.4	0.4
Non-Government Grants & Contracts	0.0	0.1	0.1	0.1	0.1
Sales of Service & Products	1.7	0.0	0.0	0.0	0.0
Investment Income	1.0	1.6	1.5	1.7	1.9
Miscellaneous	0.1	0.9	0.9	0.9	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.2%	67.2%	68.1	67.0	67.3
Other (including non-credit)	1.4	1.5	1.5	1.5	1.6
Ancillary Enterprises	10.3	10.2	10.6	10.7	10.8
Sponsored Research	15.0	14.1	14.3	15.3	14.6
Trust and Endowment	4.2	6.1	5.4	5.5	5.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.1%	96.3%	96.9%	93.3%	96.1%
Capital	3.9	3.7	3.1	6.7	3.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.2%	38.5%	38.8%	39.0%	38.6%
Other Instruction and Research	3.9	3.8	3.9	4.0	4.2
Other Salaries and Wages	28.2	28.1	28.3	28.6	28.8
Total Salaries and Wages	70.3	70.4	70.9	71.6	71.5
Employee Benefits	9.1	8.8	8.2	8.1	8.0
Total Salaries and Benefits	79.4	79.2	79.1	79.7	79.5
Library Acquisitions	2.2	2.2	2.2	2.2	2.2
Equipment and Furniture, Purchase Rental and Maintenance	4.1	5.0	4.6	3.8	3.8
Operational Supplies and Expenses	5.2	4.9	5.0	5.2	5.3
Utilities	3.5	3.2	3.1	3.0	3.0
Municipal Taxes	0.6	0.6	0.8	0.8	0.7
Renovations, Alterations and Major Repairs	0.8	0.6	0.6	0.7	0.7
Externally Contracted Services	1.1	1.1	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	1.0
Principal and Interest Repayments	0.1	0.1	0.1	0.1	0.1
Miscellaneous	2.6	2.6	2.8	2.9	3.0
Internal Cost Allocations	-0.4	-0.4	-0.5	-0.6	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.6%	64.7%	64.8%	64.9%	64.7%
Library	7.1	7.3	7.1	7.0	6.9
Academic Central Computing	2.2	2.4	2.4	2.2	2.2
Total Instruction, Library, Ac. Cent. Comp	73.9	74.4	74.3	74.1	73.9
Non-Academic Central Computing	1.4	1.4	1.3	1.3	1.3
Student Services	3.4	3.4	3.4	3.4	3.7
Administration	6.7	6.6	6.6	6.8	6.8
Physical Plant	13.0	12.6	12.5	12.3	12.2
Other	1.6	1.6	1.8	2.1	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.2%	70.3%	69.7%	68.5%	68.2%
Other (including non-credit)	1.4	1.5	1.5	1.6	1.7
Ancillary Enterprises	10.2	10.4	10.6	10.5	10.9
Sponsored Research	14.7	14.4	14.7	15.7	15.3
Trust and Endowment	3.6	3.5	3.6	3.6	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.5%	95.4%	96.2%	95.8%	94.6%
Capital	3.5	4.6	3.8	4.2	5.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1989-90[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	6,786.2	510.5	7,296.7	10,120.0	866.1	10,986.1
CARLETON	13,686.4	1,486.5	15,172.9	17,731.7	4,920.9	22,652.6
GUELPH	11,115.7	1,103.0	12,218.7	18,766.3	4,543.0	23,309.3
LAKEHEAD	4,493.2	190.9	4,684.1	6,274.4	513.0	6,787.4
LAURENTIAN	5,999.6	63.9	6,063.5	8,682.3	239.2	8,921.5
ALGOMA	395.7	0.0	395.7	421.1	0.0	421.1
NIPISSING	1,082.9	0.0	1,082.9	1,709.0	0.0	1,709.0
HEARST	88.8	0.0	88.8	88.9	0.0	88.9
McMASTER	12,351.3	1,571.1	13,922.4	19,377.6	6,161.3	25,538.9
OCA	1,700.6	0.0	1,700.6	2,296.1	0.0	2,296.1
OISE	65.4	1,566.9	1,632.3	111.1	4,845.8	4,956.9
OTTAWA	16,206.2	2,176.7	18,382.9	24,940.1	6,718.3	31,658.4
QUEEN'S	12,655.3	1,852.4	14,507.7	21,329.8	7,209.6	28,539.4
RYERSON	11,874.9	0.0	11,874.9	16,864.1	0.0	16,864.1
TORONTO	37,379.3	4,928.1	42,307.4	63,291.4	19,412.9	82,704.3
TRENT	4,172.5	39.5	4,212.0	5,618.1	138.0	5,756.1
WATERLOO	15,441.3	1,401.3	16,842.6	23,871.3	6,128.0	29,999.3
WESTERN	22,517.6	2,051.3	24,568.9	32,886.1	7,154.1	40,040.2
WILFRID LAURIER	6,211.1	485.4	6,696.5	8,325.0	1,394.6	9,719.6
WINDSOR	10,593.4	641.8	11,235.2	14,277.6	2,157.3	16,434.9
YORK	26,761.0	2,005.3	28,766.3	39,485.0	7,108.4	46,593.4
DOMINICAIN	54.0	26.9	80.9	54.0	23.2	77.2
TOTAL	221,632.4	22,101.5	243,733.9	336,521.0	79,533.7	416,054.7

Notes:
1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,177,242	0	52,274	337,054	0	2,566,570	482,746	181,234	134,370	3,364,920	28,287
2. TOTAL EXPENSE (FROM TABLE 3)	2,128,359	0	53,261	328,111	0	2,509,731	488,805	123,418	180,696	3,302,650	0
3. NET REVENUE (EXPENSE)	48,883	0	-987	8,943	0	56,839	-6,059	57,816	-46,326	62,270	28,287
4. NET RECONCILING ITEMS	-302	0	1,740	-1,752	0	-314	-1,944	8,613	-3,507	2,848	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	48,581	0	753	7,191	0	56,525	-8,003	66,429	-49,833	65,118	28,287
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-32,923	0	209	-8,140	0	-40,854	12,311	-27,949	41,084	-15,408	15,408
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-20,823	20,939	0	-2,846	2,730	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-5,165	20,939	962	-3,795	2,730	15,671	4,308	38,480	-8,749	49,710	43,695
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-23,363	90,595	2,218	9,673	20,771	99,894	192,750	210,538	129,126	632,308	435,457
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-28,528	111,534	3,180	5,878	23,501	115,565	197,058	249,018	120,377	682,018	479,152

Note: In addition to the above revenue and expenses, $27,529 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,458,141	0	0	1,458,141	0	0	0	1,458,141	0
(II) EXTRA FORMULA	125,917	0	0	125,917	0	0	0	125,917	0
(III) OTHER MCU GRANTS	77,741	1,462	3,281	82,484	9,578	1,917	74,132	168,111	0
(B) OTHER ONTARIO GRANTS	13,075	7,706	91	20,872	90,618	10,249	3,951	125,690	0
TOTAL ONTARIO GRANTS	1,674,874	9,168	3,372	1,687,414	100,196	12,166	78,083	1,877,859	0
(C) FEDERAL	1,659	1,226	139	3,024	254,138	11,186	104	268,452	928
(D) MUNICIPAL	74	0	0	74	581	0	200	855	7
(E) OTHER	829	0	0	829	7,988	703	0	9,520	0
2. FEES (A) TUITION CREDIT	409,918	0	0	409,918	0	0	0	409,918	0
(B) TUITION NON-CREDIT	0	34,833	0	34,833	0	0	0	34,833	0
(C) MISCELLANEOUS	27,491	4,347	102,927	134,765	0	0	2,166	136,931	0
3. BORROWINGS	0	0	0	0	0	0	10,157	10,157	0
4. DONATIONS	1,623	271	0	1,894	9,424	88,254	14,009	113,581	19,266
5. NON-GOVT. GRANTS & CONTRACTS	391	1,047	100	1,538	98,965	10,181	0	110,684	524
6. SALES OF SERVICE AND PRODUCTS	0	0	223,970	223,970	0	0	0	223,970	0
7. INVESTMENT INCOME	38,406	700	1,917	41,023	8,078	51,357	16,415	116,873	6,935
8. MISCELLANEOUS	21,977	682	4,629	27,288	3,376	7,387	13,236	51,287	627
TOTAL	2,177,242	52,274	337,054	2,566,570	482,746	181,234	134,370	3,364,920	28,287

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	63.0	63.2	68.6	57.3	48.6	46.4	50.8	42.1	68.1	68.7	67.7	62.7	71.3	68.9	71.5	58.5	69.8	70.5	64.5	66.7	62.1	67.0
(II) EXTRA FORMULA	7.7	4.8	2.9	15.3	24.1	28.5	19.6	28.9	4.1	3.4	3.8	13.0	5.3	3.4	3.7	10.9	2.4	3.2	6.7	4.1	6.6	5.8
(III) OTHER MCU GRANTS	2.3	3.3	3.6	3.5	4.2	2.7	3.0	14.6	3.3	0.9	1.9	4.1	4.1	2.1	4.6	2.8	3.8	3.7	2.2	2.5	2.7	3.6
(B) OTHER ONTARIO GRANTS	0.0	0.2	3.7	1.4	1.4	0.0	0.0	0.0	0.0	0.0	16.3	0.6	0.0	0.0	0.1	0.1	0.0	0.3	0.0	0.0	0.1	0.6
TOTAL ONTARIO GRANTS	72.9	71.3	78.8	77.6	78.2	77.7	73.3	85.6	75.5	73.0	89.6	80.4	80.7	74.4	79.9	72.3	76.0	77.7	73.3	73.4	71.5	76.9
(C) FEDERAL	0.0	0.5	0.0	0.3	0.0	1.4	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.0
2. FEES (A) TUITION CREDIT	24.0	22.9	16.5	18.5	18.3	18.5	18.4	10.7	15.9	20.3	8.1	16.0	17.0	23.2	16.1	23.9	20.3	17.9	22.6	23.0	24.0	18.8
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.2	2.4	0.9	0.8	1.0	0.0	0.0	0.4	0.9	2.2	0.0	1.0	0.8	1.3	1.4	2.2	0.8	1.7	1.2	1.5	1.6	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.3	0.0	0.2	0.2	0.0	0.8	0.0	0.0	1.6	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.1	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.2	1.3	2.7	2.4	1.2	0.0	6.1	1.3	2.3	2.3	1.7	1.7	0.1	0.7	2.5	0.8	2.2	0.8	2.7	2.0	1.7	1.8
8. MISCELLANEOUS	0.7	1.2	1.0	0.2	1.0	0.0	1.5	2.0	5.5	0.3	0.4	0.8	1.3	0.4	0.2	0.8	0.7	1.5	0.2	0.2	0.5	1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TYPE OF FUND	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	82.8	0.0	10.8	3.2	3.2	100.0	95.5	4.5	100.0
CARLETON	73.8	0.7	12.8	10.3	2.4	100.0	96.3	3.7	100.0
GUELPH	55.0	2.9	12.5	24.7	5.0	100.0	97.5	2.5	100.0
LAKEHEAD	78.6	1.0	12.2	7.2	1.0	100.0	92.8	7.2	100.0
LAURENTIAN	79.2	0.2	8.1	5.2	7.3	100.0	93.2	6.8	100.0
ALGOMA	94.0	0.0	5.9	0.0	0.1	100.0	89.2	10.8	100.0
NIPISSING	93.9	3.6	1.2	1.0	0.2	100.0	90.8	9.2	100.0
HEARST	93.2	0.0	3.6	0.0	3.1	100.0	85.9	14.1	100.0
McMASTER	55.2	0.4	7.9	25.0	11.5	100.0	96.3	3.7	100.0
ONTARIO COLLEGE OF ART	95.9	0.0	3.2	0.0	0.9	100.0	98.8	1.2	100.0
OISE	79.3	0.8	9.9	9.8	0.2	100.0	100.0	0.0	100.0
OTTAWA	73.2	0.3	4.4	17.2	4.9	100.0	97.2	2.8	100.0
QUEEN'S	57.3	0.3	10.6	19.9	11.8	100.0	95.8	4.2	100.0
RYERSON	80.4	2.3	9.8	4.1	3.3	100.0	94.3	5.7	100.0
TORONTO	63.6	3.5	8.7	17.1	7.1	100.0	97.3	2.7	100.0
TRENT	68.1	0.1	22.3	4.4	5.1	100.0	92.3	7.7	100.0
WATERLOO	64.5	0.0	13.9	18.4	3.1	100.0	98.9	1.1	100.0
WESTERN	64.3	3.0	13.7	13.5	5.6	100.0	95.1	4.9	100.0
WILFRID LAURIER	79.0	0.0	14.4	3.0	3.6	100.0	97.0	3.0	100.0
WINDSOR	80.1	0.0	11.4	6.8	1.7	100.0	93.7	6.3	100.0
YORK	79.2	1.4	10.6	7.2	1.6	100.0	92.3	7.7	100.0
AVERAGE ALL INSTITUTIONS	67.4	1.6	10.4	14.9	5.6	100.0	96.0	4.0	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	819,082	7,299	0	826,381	49,673	13,354	0	889,408
(B) OTHER INSTRUCTION AND RESEARCH	90,456	6,560	0	97,016	93,513	6,081	0	196,610
(C) OTHER SALARIES AND WAGES	614,526	17,529	90,983	723,038	111,359	25,605	0	860,002
TOTAL SALARIES AND WAGES	1,524,064	31,388	90,983	1,646,435	254,545	45,040	0	1,946,020
2. EMPLOYEE BENEFITS	170,533	2,331	9,869	182,733	18,615	4,371	0	205,719
TOTAL SALARIES AND BENEFITS	1,694,597	33,719	100,852	1,829,168	273,160	49,411	0	2,151,739
3. LIBRARY ACQUISITIONS	46,706	138	0	46,844	1,802	1,870	133	50,649
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	82,253	1,254	9,203	92,710	63,350	9,356	6,572	171,988
5. OPERATIONAL SUPPLIES AND EXPENSES	111,894	9,835	30,201	151,930	98,009	24,120	743	274,802
6. COST OF GOODS SOLD	0	0	103,350	103,350	0	0	0	103,350
7. UTILITIES	65,227	522	18,881	84,630	2,470	217	0	87,317
8. MUNICIPAL TAXES	15,547	0	2,023	17,570	0	0	0	17,570
9. RENOVATIONS AND ALTERATIONS	14,751	117	7,956	22,824	609	406	43,424	67,263
10. EXTERNALLY CONTRACTED SERVICES	25,035	409	25,093	50,537	1,850	469	268	53,124
11. SCHOLARSHIPS, BURSARIES, ETC.	19,524	3	0	19,527	3,402	24,867	0	47,796
12. PRINCIPAL AND INTEREST REPAYMENTS	1,696	1	18,262	19,959	0	171	3,301	23,431
13. LAND AND SITE SERVICES	254	0	732	986	65	0	5,514	6,565
14. BUILDINGS	0	0	2,214	2,214	0	0	118,306	120,520
15. MISCELLANEOUS	61,017	6,632	7,456	75,105	37,795	11,201	2,435	126,536
16. INTERNAL COST ALLOCATIONS	-10,142	631	1,888	-7,623	6,293	1,330	0	0
TOTAL	2,128,359	53,261	328,111	2,509,731	488,805	123,418	180,696	3,302,650

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.3	0.0	10.4	3.7	1.6	100.0	94.6	5.4	100.0
CARLETON	75.7	0.8	12.2	10.7	0.7	100.0	88.8	11.2	100.0
GUELPH	56.0	3.2	12.7	25.3	2.8	100.0	92.3	7.7	100.0
LAKEHEAD	78.2	1.0	12.2	7.3	1.3	100.0	92.6	7.4	100.0
LAURENTIAN	80.9	0.2	8.5	5.2	5.3	100.0	85.6	14.4	100.0
ALGOMA	93.8	0.0	6.1	0.0	0.1	100.0	87.2	12.8	100.0
NIPISSING	93.0	4.1	1.4	1.3	0.1	100.0	95.2	4.8	100.0
HEARST	96.8	0.0	3.2	0.0	0.0	100.0	92.9	7.1	100.0
McMASTER	55.8	0.4	7.6	26.3	10.0	100.0	97.4	2.6	100.0
ONTARIO COLLEGE OF ART	96.6	0.0	2.5	0.0	0.9	100.0	94.2	5.8	100.0
OISE	80.6	0.8	8.4	10.0	0.2	100.0	100.0	0.0	100.0
OTTAWA	70.8	0.2	4.8	18.5	5.6	100.0	97.5	2.5	100.0
QUEEN'S	59.9	0.3	9.1	19.6	11.0	100.0	95.4	4.6	100.0
RYERSON	84.3	1.7	7.7	4.0	2.3	100.0	93.8	6.2	100.0
TORONTO	63.7	4.0	9.8	17.8	4.7	100.0	93.8	6.2	100.0
TRENT	68.7	0.0	22.1	4.1	5.0	100.0	90.2	9.8	100.0
WATERLOO	65.5	0.0	14.0	19.7	0.8	100.0	98.6	1.4	100.0
WESTERN	64.3	2.9	14.0	17.0	1.8	100.0	95.6	4.4	100.0
WILFRID LAURIER	80.9	0.0	14.6	2.8	1.7	100.0	92.9	7.1	100.0
WINDSOR	80.0	0.0	11.7	6.6	1.6	100.0	97.0	3.0	100.0
YORK	81.2	1.5	10.4	6.4	0.6	100.0	93.5	6.5	100.0
AVERAGE ALL INSTITUTIONS	68.2	1.7	10.5	15.7	4.0	100.0	94.5	5.5	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	760,469	58,613	819,082	0	0	0	0	0	0	819,082
(B) OTHER INSTRUCTION AND RESEARCH	88,678	1,778	90,456	0	0	0	0	0	0	90,456
(C) OTHER SALARIES AND WAGES	195,316	26,927	222,243	80,535	43,219	40,604	102,177	105,814	19,934	614,526
TOTAL SALARIES AND WAGES	1,044,463	87,318	1,131,781	80,535	43,219	40,604	102,177	105,814	19,934	1,524,064
2. EMPLOYEE BENEFITS	111,675	10,532	122,207	10,222	5,394	4,082	12,472	13,650	2,506	170,533
TOTAL SALARIES AND BENEFITS	1,156,138	97,850	1,253,988	90,757	48,613	44,686	114,649	119,464	22,440	1,694,597
3. LIBRARY ACQUISITIONS	0	0	0	46,706	0	0	0	0	0	46,706
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	40,163	2,263	42,426	5,151	19,139	2,007	6,942	4,793	1,795	82,253
5. OPERATIONAL SUPPLIES AND EXPENSES	55,432	3,662	59,094	4,144	6,409	7,083	13,484	12,973	8,707	111,894
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	65,227	0	65,227
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,547	0	15,547
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	14,751	0	14,751
10. EXTERNALLY CONTRACTED SERVICES	2,084	668	2,752	272	327	484	1,293	18,803	1,104	25,035
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	19,524	0	0	0	19,524
12. PRINCIPAL AND INTEREST REPAYMENTS	166	12	178	0	417	78	123	0	900	1,696
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	254	0	254
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	24,726	1,216	25,942	547	1,910	3,759	9,756	6,624	12,479	61,017
16. INTERNAL COST ALLOCATIONS	-128	-719	-847	0	-438	-28	-7,753	0	-1,076	-10,142
TOTAL	1,278,581	104,952	1,383,533	147,577	76,377	77,593	138,494	258,436	46,349	2,128,359

CENTRAL COMPUTING COSTS:		
	ACADEMIC	48,156
	NON-ACADEMIC	28,221
	TOTAL	76,377

TABLE 4A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	42.0	37.9	34.1	37.1	43.3	43.8	42.7	37.9	35.4	44.9	37.2	41.5	41.2	39.5	37.8	42.8	35.5	39.0	39.4	37.8	39.4	38.5
(B) OTHER INSTRUCTION AND RESEARCH	4.0	5.3	3.1	6.9	1.5	0.0	5.4	0.4	4.6	5.3	8.4	4.1	3.9	0.5	5.7	6.4	4.5	2.9	3.4	6.1	3.3	4.3
(C) OTHER SALARIES AND WAGES	24.3	25.6	30.4	26.8	26.6	30.0	18.6	24.4	28.1	21.0	24.6	28.7	29.0	31.5	30.6	25.4	30.2	28.1	26.0	27.9	30.2	28.9
TOTAL SALARIES AND WAGES	70.3	68.8	67.5	70.9	71.3	73.8	66.7	62.6	68.2	71.2	70.3	74.4	74.0	71.5	74.1	74.5	70.2	70.0	68.8	71.8	72.9	71.6
2. EMPLOYEE BENEFITS	8.1	10.0	8.5	8.4	9.5	8.2	7.4	7.8	8.7	7.9	9.6	2.3	8.4	10.9	5.2	9.4	8.3	11.6	8.5	9.9	9.2	8.0
TOTAL SALARIES AND BENEFITS	78.5	78.8	76.1	79.2	80.8	82.0	74.2	70.5	76.8	79.1	79.9	76.6	82.4	82.4	79.2	84.0	78.6	81.6	77.3	81.7	82.1	79.6
3. LIBRARY ACQUISITIONS	2.1	2.2	2.2	2.6	2.0	1.6	2.3	2.5	3.5	0.5	0.6	1.8	2.8	0.8	2.1	1.9	2.4	2.6	2.9	2.0	1.9	2.2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4.8	3.8	7.2	3.4	2.1	0.6	1.8	5.0	3.9	0.4	2.3	3.9	2.5	3.2	3.5	2.3	4.7	4.3	3.6	4.7	3.5	3.9
5. OPERATIONAL SUPPLIES AND EXPENSES	7.7	5.1	6.2	4.9	4.8	3.9	10.6	7.0	9.3	6.5	1.5	5.8	5.7	3.6	5.8	4.3	5.8	3.6	7.4	3.0	2.7	5.3
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.3	3.4	1.8	3.4	3.0	2.0	0.8	2.1	3.2	3.0	1.4	3.2	2.7	3.1	3.9	2.2	3.6	2.5	2.0	2.4	3.1	3.1
8. MUNICIPAL TAXES	0.8	0.9	0.7	0.7	0.7	0.5	0.5	0.1	0.6	0.7	0.2	0.8	0.9	0.7	0.7	0.9	0.8	0.7	0.8	0.8	0.7	0.7
9. RENOVATIONS AND ALTERATIONS	0.5	0.6	1.3	1.0	0.6	1.2	0.1	1.9	0.1	0.4	0.3	1.4	0.0	0.1	1.2	0.0	0.8	0.1	1.4	0.8	0.4	0.7
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	1.2	0.1	1.8	0.1	0.5	0.1	1.4	2.3	9.6	3.0	0.0	3.5	0.8	0.4	0.2	1.1	0.3	0.3	0.4	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.8	0.1	0.0	0.1	0.0	1.1	0.0	0.0	0.0	2.3	0.8	0.0	0.1	1.7	0.6	0.7	1.5	1.0	1.1	1.1	0.9
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.2	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.9	2.2	3.2	5.2	4.6	4.1	6.8	10.8	1.4	7.1	3.1	4.2	3.9	2.4	1.5	3.3	2.4	2.9	3.5	3.8	3.9	2.9
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	-0.1	-0.7	-0.5	0.0	0.0	0.0	-0.4	0.0	-1.2	-1.7	-0.9	0.0	-0.4	0.0	0.0	-1.3	-0.3	-0.2	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH											
INSTITUTION	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	63.4	0.0	63.4	6.4	2.9	72.7	2.9	2.1	7.5	12.1	2.7	100.0
CARLETON	63.6	0.0	63.6	7.8	2.0	73.4	1.7	3.8	6.7	12.9	1.5	100.0
GUELPH	63.8	0.0	63.8	5.8	2.7	72.2	1.3	4.1	6.9	12.7	2.7	100.0
LAKEHEAD	65.3	0.0	65.3	6.0	1.5	72.9	1.2	3.5	7.1	14.0	1.4	100.0
LAURENTIAN	67.2	0.0	67.2	6.6	1.2	75.0	1.2	2.1	8.3	11.2	2.3	100.0
ALGOMA	49.6	0.0	49.6	11.5	2.8	63.9	1.8	5.3	19.0	9.5	0.5	100.0
NIPISSING	61.5	0.0	61.5	4.4	0.0	65.9	1.2	6.3	18.5	8.1	0.0	100.0
HEARST	64.2	0.0	64.2	7.7	0.0	71.9	0.0	0.0	21.9	6.2	0.0	100.0
McMASTER	54.6	10.4	65.0	8.4	2.2	75.6	1.2	2.5	6.1	12.1	2.4	100.0
ONTARIO COLLEGE OF ART	64.2	0.0	64.2	4.3	0.0	68.4	0.0	1.6	13.2	13.1	3.6	100.0
OISE	63.5	0.0	63.5	6.6	1.9	72.0	0.5	2.3	13.5	11.5	0.3	100.0
OTTAWA	56.8	8.5	65.3	6.5	2.6	74.3	1.3	2.8	5.3	13.0	3.3	100.0
QUEEN'S	56.1	9.8	65.9	7.9	2.0	75.8	1.5	3.6	4.3	11.1	3.8	100.0
RYERSON	60.8	0.0	60.8	4.9	3.3	69.1	3.2	2.9	10.1	11.8	2.8	100.0
TORONTO	55.8	10.6	66.4	7.8	1.8	76.0	0.6	3.7	5.1	13.0	1.6	100.0
TRENT	64.5	0.0	64.5	7.6	1.7	73.9	1.7	3.6	7.9	9.7	3.2	100.0
WATERLOO	63.4	0.0	63.4	6.3	2.4	72.1	1.4	4.6	7.3	13.8	0.7	100.0
WESTERN	58.4	9.5	67.9	7.5	2.4	77.8	1.6	4.4	4.7	9.6	1.9	100.0
WILFRID LAURIER	63.6	0.0	63.6	6.8	1.8	72.2	1.2	5.0	6.8	10.5	4.4	100.0
WINDSOR	62.7	0.0	62.7	6.8	3.7	73.3	0.6	4.8	5.9	13.4	2.0	100.0
YORK	65.3	0.0	65.3	5.7	2.5	73.5	1.6	3.6	7.7	11.4	2.2	100.0
AVERAGE ALL INSTITUTIONS	60.1	4.9	65.0	6.9	2.3	74.2	1.3	3.6	6.5	12.1	2.2	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,322	10,926	53,980	242	11,398	80,868	9,449	249	1,324	11,022
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,621	9,753	39,065	246	5,244	59,929	7,478	230	584	8,292
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-1,299	1,173	14,915	-4	6,154	20,939	1,971	19	740	2,730
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,634	10,742	44,892	3,319	21,008	90,595	20,398	241	132	20,771
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,335	11,915	59,807	3,315	27,162	111,534	22,369	260	872	23,501

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.4%	72.5%	70.1%	70.2%	67.0%
Extra Formula	1.3	1.2	3.1	3.4	5.8
MCU Grants	1.1	3.7	4.5	3.5	3.6
Other	0.6	0.5	0.6	0.6	0.6
Total Ontario Grants	77.3	77.9	78.3	77.7	76.9
Federal	0.1	0.1	0.0	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.6	18.1	18.1	18.4	18.8
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.3	1.2	1.3	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.5	0.0	0.0	0.0	0.0
Investment Income	1.1	1.3	1.3	1.5	1.8
Miscellaneous	0.0	1.0	1.0	0.9	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.3%	68.0%	68.3%	67.1%	67.4%
Other (including non-credit)	1.4	1.5	1.6	1.5	1.6
Ancillary Enterprises	9.8	9.8	10.2	10.3	10.4
Sponsored Research	15.3	14.6	14.6	15.7	14.9
Trust and Endowment	4.1	6.1	5.3	5.4	5.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.1%	96.2%	96.9%	93.2%	96.0%
Capital	3.9	3.8	3.1	6.8	4.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.1%	38.4%	38.7%	38.9%	38.5%
Other Instruction and Research	4.0	3.9	3.9	4.1	4.3
Other Salaries and Wages	28.3	28.1	28.4	28.6	28.9
Total Salaries and Wages	70.3	70.5	71.0	71.6	71.6
Employee Benefits	9.2	8.8	8.2	8.2	8.0
Total Salaries and Benefits	79.5	79.3	79.3	79.8	79.6
Library Acquisitions	2.1	2.2	2.2	2.3	2.2
Equipment and Furniture, Purchase Rental and Maintenance	4.1	5.2	4.6	3.9	3.9
Operational Supplies and Expenses	5.2	4.9	5.0	5.2	5.3
Utilities	3.5	3.2	3.1	3.0	3.1
Municipal Taxes	0.6	0.6	0.8	0.8	0.7
Renovations, Alterations and Major Repairs	0.8	0.6	0.6	0.6	0.7
Externally Contracted Services	1.1	1.1	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.8	0.8	0.9	0.9	0.9
Principal and Interest Repayments	0.0	0.0	0.0	0.1	0.1
Miscellaneous	2.5	2.5	2.7	2.9	2.9
Internal Cost Allocations	-0.4	-0.4	-0.5	-0.6	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	65.0%	65.2%	65.2%	65.0%
Library	7.1	7.3	7.1	6.9	6.9
Academic Central Computing	2.2	2.5	2.4	2.3	2.3
Total Instruction, Library, Ac. Cent. Comp	74.3	74.8	74.7	74.4	74.2
Non-Academic Central Computing	1.5	1.4	1.4	1.4	1.3
Student Services	3.3	3.4	3.4	3.4	3.6
Administration	6.3	6.3	6.3	6.5	6.5
Physical Plant	13.0	12.5	12.4	12.3	12.1
Other	1.5	1.6	1.8	2.1	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.2%	70.3%	69.7%	68.4%	68.2%
Other (including non-credit)	1.4	1.5	1.5	1.6	1.7
Ancillary Enterprises	9.8	10.0	10.2	10.4	10.5
Sponsored Research	15.1	14.8	15.1	16.1	15.7
Trust and Endowment	3.5	3.4	3.6	3.6	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.4%	95.3%	96.2%	95.5%	94.5%
Capital	3.6	4.7	3.8	4.5	5.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,792	3,792
University of Ottawa	3,611	3,611
Queen's University	2,616	2,616
University of Toronto	13,359	13,359
University of Western Ontario	4,151	4,151
Total	27,529	27,529

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,792	3,792
University of Ottawa		3,611	3,611
Queen's University		2,616	2,616
University of Toronto	290	13,069	13,359
University of Western Ontario	98	4,053	4,151
Total	388	27,141	27,529

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement. to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	49,270	0	0	6,413	0	55,683	1,933	1,880	2,831	62,327	699
2. TOTAL EXPENSE (FROM TABLE 3)	49,019	0	0	6,043	0	55,062	2,142	937	3,322	61,463	0
3. NET REVENUE (EXPENSE)	251	0	0	370	0	621	-209	943	-491	864	699
4. NET RECONCILING ITEMS	195	0	0	-370	0	-175	0	175	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	446	0	0	0	0	446	-209	1,118	-491	864	699
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	754	754	-754
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-421	421	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	25	421	0	0	0	446	-209	1,118	263	1,618	-55
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14	416	0	0	0	430	1,684	870	2,883	5,867	2,126
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	39	837	0	0	0	876	1,475	1,988	3,146	7,485	2,071

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	31,026	0	0	31,026	0	0	0	31,026	0
(II) EXTRA FORMULA	3,783	0	0	3,783	0	0	0	3,783	0
(III) OTHER MCU GRANTS	1,110	0	0	1,110	0	0	2,071	3,181	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	206	0	0	206	0
TOTAL ONTARIO GRANTS	35,919	0	0	35,919	206	0	2,071	38,196	0
(C) FEDERAL	0	0	0	0	1,587	0	0	1,587	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11,833	0	0	11,833	0	0	0	11,833	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	584	0	2,372	2,956	0	0	0	2,956	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,721	0	1,721	281
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	140	0	0	140	418
6. SALES OF SERVICE AND PRODUCTS	0	0	3,799	3,799	0	0	0	3,799	0
7. INVESTMENT INCOME	612	0	0	612	0	159	532	1,303	0
8. MISCELLANEOUS	322	0	242	564	0	0	228	792	0
TOTAL	49,270	0	6,413	55,683	1,933	1,880	2,831	62,327	699

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	20,589	0	0	20,589	0	0	0	20,589
(B) OTHER INSTRUCTION AND RESEARCH	1,961	0	0	1,961	724	0	0	2,685
(C) OTHER SALARIES AND WAGES	11,927	0	1,343	13,270	0	0	0	13,270
TOTAL SALARIES AND WAGES	34,477	0	1,343	35,820	724	0	0	36,544
2. EMPLOYEE BENEFITS	3,980	0	140	4,120	46	0	0	4,166
TOTAL SALARIES AND BENEFITS	38,457	0	1,483	39,940	770	0	0	40,710
3. LIBRARY ACQUISITIONS	1,032	0	0	1,032	0	0	0	1,032
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,336	0	141	2,477	880	0	0	3,357
5. OPERATIONAL SUPPLIES AND EXPENSES	3,793	0	262	4,055	492	150	0	4,697
6. COST OF GOODS SOLD	0	0	2,615	2,615	0	0	0	2,615
7. UTILITIES	1,622	0	222	1,844	0	0	0	1,844
8. MUNICIPAL TAXES	382	0	0	382	0	0	0	382
9. RENOVATIONS AND ALTERATIONS	264	0	415	679	0	0	0	679
10. EXTERNALLY CONTRACTED SERVICES	219	0	0	219	0	0	0	219
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	401	0	401
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	635	635	0	0	0	635
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,322	3,322
15. MISCELLANEOUS	914	0	270	1,184	0	386	0	1,570
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	49,019	0	6,043	55,062	2,142	937	3,322	61,463

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	20,589	0	20,589	0	0	0	0	0	0	20,589
(B) OTHER INSTRUCTION AND RESEARCH	1,961	0	1,961	0	0	0	0	0	0	1,961
(C) OTHER SALARIES AND WAGES	3,435	0	3,435	1,693	957	585	2,461	2,310	486	11,927
TOTAL SALARIES AND WAGES	25,985	0	25,985	1,693	957	585	2,461	2,310	486	34,477
2. EMPLOYEE BENEFITS	2,810	0	2,810	224	106	67	351	381	41	3,980
TOTAL SALARIES AND BENEFITS	28,795	0	28,795	1,917	1,063	652	2,812	2,691	527	38,457
3. LIBRARY ACQUISITIONS	0	0	0	1,032	0	0	0	0	0	1,032
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	598	0	598	89	1,567	0	58	24	0	2,336
5. OPERATIONAL SUPPLIES AND EXPENSES	1,334	0	1,334	98	197	389	598	709	468	3,793
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,622	0	1,622
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	382	0	382
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	264	0	264
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	219	0	219
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	327	0	327	9	9	0	197	42	330	914
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	31,054	0	31,054	3,145	2,836	1,041	3,665	5,953	1,325	49,019

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,418
	NON-ACADEMIC	1,418
	TOTAL	2,836

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	837	0	0	837	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	416	0	0	416	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	421	0	0	421	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	416	0	0	416	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	837	0	0	837	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	115,072	0	1,118	19,995	0	136,185	16,018	3,754	5,923	161,880	167
2. TOTAL EXPENSE (FROM TABLE 3)	113,165	0	1,167	18,165	0	132,497	15,939	1,013	18,823	168,272	0
3. NET REVENUE (EXPENSE)	1,907	0	-49	1,830	0	3,688	79	2,741	-12,900	-6,392	167
4. NET RECONCILING ITEMS	-1,044	0	49	-85	0	-1,080	729	0	22	-329	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	863	0	0	1,745	0	2,608	808	2,741	-12,878	-6,721	167
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-243	0	0	-1,610	0	-1,853	3	-2,954	4,782	-22	22
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-798	798	0	-75	75	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-178	798	0	60	75	755	811	-213	-8,096	-6,743	189
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,320	969	0	227	3,151	5,667	7,964	6,731	-87	20,275	5,729
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,142	1,767	0	287	3,226	6,422	8,775	6,518	-8,183	13,532	5,918

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	72,698	0	0	72,698	0	0	0	72,698	0
(II) EXTRA FORMULA	5,470	0	0	5,470	0	0	0	5,470	0
(III) OTHER MCU GRANTS	3,753	0	384	4,137	0	0	5,898	10,035	0
(B) OTHER ONTARIO GRANTS	182	0	0	182	1,714	0	0	1,896	0
TOTAL ONTARIO GRANTS	82,103	0	384	82,487	1,714	0	5,898	90,099	0
(C) FEDERAL	535	0	0	535	11,936	0	25	12,496	0
(D) MUNICIPAL	0	0	0	0	13	0	0	13	0
(E) OTHER	28	0	0	28	0	0	0	28	0
2. FEES (A) TUITION CREDIT	26,326	0	0	26,326	0	0	0	26,326	0
(B) TUITION NON-CREDIT	0	1,118	0	1,118	0	0	0	1,118	0
(C) MISCELLANEOUS	2,716	0	4,653	7,369	0	0	0	7,369	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	340	0	0	340	62	2,690	0	3,092	143
5. NON-GOVT. GRANTS & CONTRACTS	95	0	0	95	2,293	0	0	2,388	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,657	14,657	0	0	0	14,657	0
7. INVESTMENT INCOME	1,497	0	301	1,798	0	1,064	0	2,862	24
8. MISCELLANEOUS	1,432	0	0	1,432	0	0	0	1,432	0
TOTAL	115,072	1,118	19,995	136,185	16,018	3,754	5,923	161,880	167

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	42,931	0	0	42,931	1,481	0	0	44,412
(B) OTHER INSTRUCTION AND RESEARCH	5,978	469	0	6,447	5,099	0	0	11,546
(C) OTHER SALARIES AND WAGES	28,962	179	2,486	31,627	1,491	180	0	33,298
TOTAL SALARIES AND WAGES	77,871	648	2,486	81,005	8,071	180	0	89,256
2. EMPLOYEE BENEFITS	11,290	90	338	11,718	328	21	0	12,067
TOTAL SALARIES AND BENEFITS	89,161	738	2,824	92,723	8,399	201	0	101,323
3. LIBRARY ACQUISITIONS	2,445	0	0	2,445	0	0	0	2,445
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,352	46	167	4,565	2,187	3	645	7,400
5. OPERATIONAL SUPPLIES AND EXPENSES	5,748	226	1,089	7,063	3,191	194	0	10,448
6. COST OF GOODS SOLD	0	0	6,105	6,105	0	0	0	6,105
7. UTILITIES	3,900	0	854	4,754	35	41	0	4,830
8. MUNICIPAL TAXES	1,046	0	15	1,061	0	0	0	1,061
9. RENOVATIONS AND ALTERATIONS	685	0	316	1,001	15	0	997	2,013
10. EXTERNALLY CONTRACTED SERVICES	1,433	0	5,895	7,328	0	58	0	7,386
11. SCHOLARSHIPS, BURSARIES, ETC.	2,021	0	0	2,021	0	458	0	2,479
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	477	505	0	0	0	505
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	17,181	17,181
15. MISCELLANEOUS	2,444	157	325	2,926	2,112	58	0	5,096
16. INTERNAL COST ALLOCATIONS	-98	0	98	0	0	0	0	0
TOTAL	113,165	1,167	18,165	132,497	15,939	1,013	18,823	168,272

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42,931	0	42,931	0	0	0	0	0	0	42,931
(B) OTHER INSTRUCTION AND RESEARCH	5,978	0	5,978	0	0	0	0	0	0	5,978
(C) OTHER SALARIES AND WAGES	9,628	0	9,628	5,059	2,061	1,121	5,490	4,651	952	28,962
TOTAL SALARIES AND WAGES	58,537	0	58,537	5,059	2,061	1,121	5,490	4,651	952	77,871
2. EMPLOYEE BENEFITS	8,261	0	8,261	739	304	174	858	817	137	11,290
TOTAL SALARIES AND BENEFITS	66,798	0	66,798	5,798	2,365	1,295	6,348	5,468	1,089	89,161
3. LIBRARY ACQUISITIONS	0	0	0	2,445	0	0	0	0	0	2,445
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,628	0	1,628	274	1,605	122	278	423	22	4,352
5. OPERATIONAL SUPPLIES AND EXPENSES	2,499	0	2,499	234	129	844	464	1,348	230	5,748
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,900	0	3,900
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,046	0	1,046
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	685	0	685
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,433	0	1,433
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,021	0	0	0	2,021
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,059	0	1,059	23	45	16	629	276	396	2,444
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-98	0	0	-98
TOTAL	71,984	0	71,984	8,774	4,144	4,326	7,621	14,579	1,737	113,165

CENTRAL COMPUTING COSTS:	ACADEMIC	2,262
	NON-ACADEMIC	1,882
	TOTAL	4,144

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	14	107	1,234	29	0	1,384	2,036	0	0	2,036
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	41	21	511	13	0	586	1,961	0	0	1,961
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-27	86	723	16	0	798	75	0	0	75
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	133	21	701	114	0	969	3,151	0	0	3,151
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	106	107	1,424	130	0	1,767	3,226	0	0	3,226

GUELPH

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	130,155	0	6,784	29,538	0	166,477	58,388	11,894	6,069	242,828	2,056
2. TOTAL EXPENSE (FROM TABLE 3)	130,181	0	7,475	29,512	0	167,168	58,894	6,573	19,485	252,120	0
3. NET REVENUE (EXPENSE)	-26	0	-691	26	0	-691	-506	5,321	-13,416	-9,292	2,056
4. NET RECONCILING ITEMS	4,687	0	691	1,185	0	6,563	-2	0	5,285	11,846	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,661	0	0	1,211	0	5,872	-508	5,321	-8,131	2,554	2,056
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	6	0	0	-1,252	0	-1,246	341	-3,383	3,453	-835	835
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,150	3,150	0	14	-14	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,517	3,150	0	-27	-14	4,626	-167	1,938	-4,678	1,719	2,891
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,010	5,003	0	275	309	4,577	10,026	10,595	968	26,166	20,753
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	507	8,153	0	248	295	9,203	9,859	12,533	-3,710	27,885	23,644

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	89,275	0	0	89,275	0	0	0	89,275	0
(II) EXTRA FORMULA	3,786	0	0	3,786	0	0	0	3,786	0
(III) OTHER MCU GRANTS	4,743	0	69	4,812	106	0	4,790	9,708	0
(B) OTHER ONTARIO GRANTS	4,800	5,065	0	9,865	32,883	67	1,000	43,815	0
TOTAL ONTARIO GRANTS	102,604	5,065	69	107,738	32,989	67	5,790	146,584	0
(C) FEDERAL	0	0	0	0	17,951	2,201	79	20,231	0
(D) MUNICIPAL	0	0	0	0	20	0	200	220	0
(E) OTHER	0	0	0	0	109	93	0	202	0
2. FEES (A) TUITION CREDIT	21,523	0	0	21,523	0	0	0	21,523	0
(B) TUITION NON-CREDIT	0	1,719	0	1,719	0	0	0	1,719	0
(C) MISCELLANEOUS	1,134	0	15,694	16,828	0	0	0	16,828	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	5,135	0	5,135	1,501
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	6,413	1,283	0	7,696	0
6. SALES OF SERVICE AND PRODUCTS	0	0	12,873	12,873	0	0	0	12,873	0
7. INVESTMENT INCOME	3,549	0	0	3,549	0	3,115	0	6,664	0
8. MISCELLANEOUS	1,345	0	902	2,247	906	0	0	3,153	555
TOTAL	130,155	6,784	29,538	166,477	58,388	11,894	6,069	242,828	2,056

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	44,340	1,984	0	46,324	5,650	0	0	51,974
(B) OTHER INSTRUCTION AND RESEARCH	4,068	145	0	4,213	6,019	894	0	11,126
(C) OTHER SALARIES AND WAGES	39,525	2,282	7,391	49,198	20,364	958	0	70,520
TOTAL SALARIES AND WAGES	87,933	4,411	7,391	99,735	32,033	1,852	0	133,620
2. EMPLOYEE BENEFITS	11,093	505	813	12,411	3,262	159	0	15,832
TOTAL SALARIES AND BENEFITS	99,026	4,916	8,204	112,146	35,295	2,011	0	149,452
3. LIBRARY ACQUISITIONS	2,837	0	0	2,837	0	177	0	3,014
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9,401	176	1,035	10,612	5,583	361	0	16,556
5. OPERATIONAL SUPPLIES AND EXPENSES	8,132	1,415	3,124	12,671	12,037	1,710	0	26,418
6. COST OF GOODS SOLD	0	0	8,033	8,033	0	0	0	8,033
7. UTILITIES	2,291	408	3,709	6,408	2,234	16	0	8,658
8. MUNICIPAL TAXES	907	0	28	935	0	0	0	935
9. RENOVATIONS AND ALTERATIONS	1,746	1	1,173	2,920	116	12	0	3,048
10. EXTERNALLY CONTRACTED SERVICES	1,599	176	246	2,021	663	93	0	2,777
11. SCHOLARSHIPS, BURSARIES, ETC.	177	0	0	177	229	1,420	0	1,826
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,275	2,275	0	171	1,582	4,028
13. LAND AND SITE SERVICES	36	0	0	36	0	0	0	36
14. BUILDINGS	0	0	807	807	0	0	17,903	18,710
15. MISCELLANEOUS	4,139	349	866	5,354	2,675	600	0	8,629
16. INTERNAL COST ALLOCATIONS	-110	34	12	-64	62	2	0	0
TOTAL	130,181	7,475	29,512	167,168	58,894	6,573	19,485	252,120

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	44,340	0	44,340	0	0	0	0	0	0	44,340
(B) OTHER INSTRUCTION AND RESEARCH	4,068	0	4,068	0	0	0	0	0	0	4,068
(C) OTHER SALARIES AND WAGES	14,075	0	14,075	3,618	2,622	3,800	5,263	8,813	1,334	39,525
TOTAL SALARIES AND WAGES	62,483	0	62,483	3,618	2,622	3,800	5,263	8,813	1,334	87,933
2. EMPLOYEE BENEFITS	7,869	0	7,869	497	340	426	623	1,172	166	11,093
TOTAL SALARIES AND BENEFITS	70,352	0	70,352	4,115	2,962	4,226	5,886	9,985	1,500	99,026
3. LIBRARY ACQUISITIONS	0	0	0	2,837	0	0	0	0	0	2,837
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,926	0	4,926	425	1,843	144	1,417	560	86	9,401
5. OPERATIONAL SUPPLIES AND EXPENSES	5,874	0	5,874	127	282	422	932	38	457	8,132
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,291	0	2,291
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	907	0	907
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,746	0	1,746
10. EXTERNALLY CONTRACTED SERVICES	286	0	286	0	24	65	32	499	693	1,599
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	177	0	0	0	177
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	36	0	36
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,567	0	1,567	68	182	341	720	531	730	4,139
16. INTERNAL COST ALLOCATIONS	-1	0	-1	0	-109	0	0	0	0	-110
TOTAL	83,004	0	83,004	7,572	5,184	5,375	8,987	16,593	3,466	130,181

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,473
	NON-ACADEMIC	1,711
	TOTAL	5,184

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	8,003	0	0	8,003	88	0	0	88
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	4,853	0	0	4,853	102	0	0	102
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	3,150	0	0	3,150	-14	0	0	-14
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	4,853	150	0	5,003	309	0	0	309
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	8,003	150	0	8,153	295	0	0	295

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	42,029	0	549	6,546	0	49,124	3,829	539	4,165	57,657	175
2. TOTAL EXPENSE (FROM TABLE 3)	41,995	0	549	6,536	0	49,080	3,897	693	4,267	57,937	0
3. NET REVENUE (EXPENSE)	34	0	0	10	0	44	-68	-154	-102	-280	175
4. NET RECONCILING ITEMS	-59	0	0	0	0	-59	0	0	-807	-866	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-25	0	0	10	0	-15	-68	-154	-909	-1,146	175
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,025	0	0	-16	0	-1,041	248	1,068	340	615	-615
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,050	-1,050	0	6	-6	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1,050	0	0	-6	-1,056	180	914	-569	-531	-440
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,258	0	0	530	2,788	2,007	438	2,730	7,963	3,636
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,208	0	0	524	1,732	2,187	1,352	2,161	7,432	3,196

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	24,102	0	0	24,102	0	0	0	24,102	0
(II) EXTRA FORMULA	6,419	0	0	6,419	0	0	0	6,419	0
(III) OTHER MCU GRANTS	1,481	52	131	1,664	21	0	1,366	3,051	0
(B) OTHER ONTARIO GRANTS	600	302	0	902	1,575	0	2,019	4,496	0
TOTAL ONTARIO GRANTS	32,602	354	131	33,087	1,596	0	3,385	38,068	0
(C) FEDERAL	140	55	0	195	1,830	0	0	2,025	0
(D) MUNICIPAL	0	0	0	0	10	0	0	10	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7,789	0	0	7,789	0	0	0	7,789	0
(B) TUITION NON-CREDIT	0	140	0	140	0	0	0	140	0
(C) MISCELLANEOUS	327	0	2,487	2,814	0	0	0	2,814	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	73	0	0	73	110	178	392	753	160
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	238	0	0	238	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,869	3,869	0	0	0	3,869	0
7. INVESTMENT INCOME	1,005	0	0	1,005	0	360	380	1,745	15
8. MISCELLANEOUS	93	0	59	152	45	1	8	206	0
TOTAL	42,029	549	6,546	49,124	3,829	539	4,165	57,657	175

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	15,596	25	0	15,621	152	47	0	15,820
(B) OTHER INSTRUCTION AND RESEARCH	2,915	123	0	3,038	0	24	0	3,062
(C) OTHER SALARIES AND WAGES	11,249	103	823	12,175	1,847	80	0	14,102
TOTAL SALARIES AND WAGES	29,760	251	823	30,834	1,999	151	0	32,984
2. EMPLOYEE BENEFITS	3,513	12	75	3,600	110	12	0	3,722
TOTAL SALARIES AND BENEFITS	33,273	263	898	34,434	2,109	163	0	36,706
3. LIBRARY ACQUISITIONS	1,109	0	0	1,109	46	5	42	1,202
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,420	26	103	1,549	635	22	172	2,378
5. OPERATIONAL SUPPLIES AND EXPENSES	2,069	104	762	2,935	348	39	43	3,365
6. COST OF GOODS SOLD	0	0	2,734	2,734	0	0	0	2,734
7. UTILITIES	1,430	0	231	1,661	2	0	0	1,663
8. MUNICIPAL TAXES	282	0	0	282	0	0	0	282
9. RENOVATIONS AND ALTERATIONS	434	3	0	437	0	0	413	850
10. EXTERNALLY CONTRACTED SERVICES	60	0	1,218	1,278	0	0	0	1,278
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	426	0	426
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	536	536	0	0	0	536
13. LAND AND SITE SERVICES	0	0	0	0	0	0	59	59
14. BUILDINGS	0	0	0	0	0	0	3,356	3,356
15. MISCELLANEOUS	2,198	30	54	2,282	600	38	182	3,102
16. INTERNAL COST ALLOCATIONS	-280	123	0	-157	157	0	0	0
TOTAL	41,995	549	6,536	49,080	3,897	693	4,267	57,937

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	15,596	0	15,596	0	0	0	0	0	0	15,596
(B) OTHER INSTRUCTION AND RESEARCH	2,915	0	2,915	0	0	0	0	0	0	2,915
(C) OTHER SALARIES AND WAGES	3,326	0	3,326	1,203	647	976	2,298	2,588	211	11,249
TOTAL SALARIES AND WAGES	21,837	0	21,837	1,203	647	976	2,298	2,588	211	29,760
2. EMPLOYEE BENEFITS	2,508	0	2,508	152	75	80	312	365	21	3,513
TOTAL SALARIES AND BENEFITS	24,345	0	24,345	1,355	722	1,056	2,610	2,953	232	33,273
3. LIBRARY ACQUISITIONS	0	0	0	1,109	0	0	0	0	0	1,109
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	658	0	658	39	324	55	221	119	4	1,420
5. OPERATIONAL SUPPLIES AND EXPENSES	969	0	969	0	63	291	193	524	29	2,069
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,430	0	1,430
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	282	0	282
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	434	0	434
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	20	0	0	0	40	0	60
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,476	0	1,476	13	6	56	245	88	314	2,198
16. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	0	-271	0	0	-280
TOTAL	27,439	0	27,439	2,536	1,115	1,458	2,998	5,870	579	41,995

CENTRAL COMPUTING COSTS:		
	ACADEMIC	626
	NON-ACADEMIC	489
	TOTAL	1,115

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	64	261	400	77	0	15	92
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	75	0	11	6	1,358	1,450	46	0	52	98
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-11	58	-1,097	-1,050	31	0	-37	-6
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	251	0	11	184	1,812	2,258	489	0	41	530
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	251	0	0	242	715	1,208	520	0	4	524

* Other Operating funds are for future years operating budget, $422 thousand; northern mission, $256 thousand; program adjustments, $5 thousand; and sundry amounts in departmental income, $31 thousand.

** Other Ancillary funds are for the bookstore, $15 thousand; and parking, -$11 thousand.

LAURENTIAN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	44,312	0	103	4,529	0	48,944	2,895	4,083	4,067	59,989	141
2. TOTAL EXPENSE (FROM TABLE 3)	41,453	0	102	4,350	0	45,905	2,640	2,709	8,634	59,888	0
3. NET REVENUE (EXPENSE)	2,859	0	1	179	0	3,039	255	1,374	-4,567	101	141
4. NET RECONCILING ITEMS	1	0	-1	0	0	0	229	-229	762	762	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,860	0	0	179	0	3,039	484	1,145	-3,805	863	141
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	117	0	0	-48	0	69	-10	-3,305	3,246	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-849	849	0	-24	24	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,128	849	0	107	24	3,108	474	-2,160	-559	863	141
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-906	1,416	0	410	589	1,509	1,419	4,798	1,162	8,888	1,214
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,222	2,265	0	517	613	4,617	1,893	2,638	603	9,751	1,355

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	21,529	0	0	21,529	0	0	0	21,529	0
(II) EXTRA FORMULA	10,666	0	0	10,666	0	0	0	10,666	0
(III) OTHER MCU GRANTS	1,850	0	0	1,850	48	1,336	3,659	6,893	0
(B) OTHER ONTARIO GRANTS	603	0	0	603	584	605	0	1,792	0
TOTAL ONTARIO GRANTS	34,648	0	0	34,648	632	1,941	3,659	40,880	0
(C) FEDERAL	0	0	0	0	893	35	0	928	0
(D) MUNICIPAL	0	0	0	0	41	0	0	41	0
(E) OTHER	0	0	0	0	4	36	0	40	0
2. FEES (A) TUITION CREDIT	8,125	0	0	8,125	0	0	0	8,125	0
(B) TUITION NON-CREDIT	0	103	0	103	0	0	0	103	0
(C) MISCELLANEOUS	438	0	1,599	2,037	0	0	0	2,037	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	95	0	0	95	9	1,288	0	1,392	127
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,238	178	0	1,416	0
6. SALES OF SERVICE AND PRODUCTS	0	0	2,930	2,930	0	0	0	2,930	0
7. INVESTMENT INCOME	550	0	0	550	26	474	408	1,458	14
8. MISCELLANEOUS	456	0	0	456	52	131	0	639	0
TOTAL	44,312	103	4,529	48,944	2,895	4,083	4,067	59,989	141

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	17,941	16	0	17,957	242	53	0	18,252
(B) OTHER INSTRUCTION AND RESEARCH	615	27	0	642	509	153	0	1,304
(C) OTHER SALARIES AND WAGES	11,017	5	566	11,588	654	776	0	13,018
TOTAL SALARIES AND WAGES	29,573	48	566	30,187	1,405	982	0	32,574
2. EMPLOYEE BENEFITS	3,926	3	68	3,997	79	66	0	4,142
TOTAL SALARIES AND BENEFITS	33,499	51	634	34,184	1,484	1,048	0	36,716
3. LIBRARY ACQUISITIONS	829	0	0	829	5	6	0	840
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	879	0	107	986	258	80	0	1,324
5. OPERATIONAL SUPPLIES AND EXPENSES	1,987	38	309	2,334	571	479	0	3,384
6. COST OF GOODS SOLD	0	0	1,648	1,648	0	0	0	1,648
7. UTILITIES	1,242	0	305	1,547	0	15	0	1,562
8. MUNICIPAL TAXES	299	0	0	299	0	0	0	299
9. RENOVATIONS AND ALTERATIONS	235	0	117	352	0	0	0	352
10. EXTERNALLY CONTRACTED SERVICES	758	0	610	1,368	0	0	0	1,368
11. SCHOLARSHIPS, BURSARIES, ETC.	23	0	0	23	0	298	0	321
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	8,634	8,634
15. MISCELLANEOUS	1,896	13	60	1,969	282	783	0	3,034
16. INTERNAL COST ALLOCATIONS	-194	0	154	-40	40	0	0	0
TOTAL	41,453	102	4,350	45,905	2,640	2,709	8,634	59,888

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	17,941	0	17,941	0	0	0	0	0	0	17,941
(B) OTHER INSTRUCTION AND RESEARCH	615	0	615	0	0	0	0	0	0	615
(C) OTHER SALARIES AND WAGES	3,910	0	3,910	1,601	539	484	2,467	1,536	480	11,017
TOTAL SALARIES AND WAGES	22,466	0	22,466	1,601	539	484	2,467	1,536	480	29,573
2. EMPLOYEE BENEFITS	2,925	0	2,925	216	72	59	358	237	59	3,926
TOTAL SALARIES AND BENEFITS	25,391	0	25,391	1,817	611	543	2,825	1,773	539	33,499
3. LIBRARY ACQUISITIONS	0	0	0	829	0	0	0	0	0	829
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	378	0	378	31	232	18	78	113	29	879
5. OPERATIONAL SUPPLIES AND EXPENSES	1,057	0	1,057	60	88	64	318	206	194	1,987
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,242	0	1,242
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	299	0	299
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	235	0	235
10. EXTERNALLY CONTRACTED SERVICES	33	0	33	6	24	0	66	629	0	758
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	23	0	0	0	23
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	993	0	993	3	12	204	340	144	200	1,896
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-194	0	0	-194
TOTAL	27,852	0	27,852	2,746	967	852	3,433	4,641	962	41,453

CENTRAL COMPUTING COSTS:		
	ACADEMIC	484
	NON-ACADEMIC	483
	TOTAL	967

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	160	1,995	13	0	2,168	121	0	0	121
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	161	1,155	3	0	1,319	97	0	0	97
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1	840	10	0	849	24	0	0	24
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	161	1,155	100	0	1,416	589	0	0	589
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	160	1,995	110	0	2,265	613	0	0	613

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,751	0	0	300	0	5,051	0	5	612	5,668	7
2. TOTAL EXPENSE (FROM TABLE 3)	4,818	0	0	313	0	5,131	0	5	754	5,890	0
3. NET REVENUE (EXPENSE)	-67	0	0	-13	0	-80	0	0	-142	-222	7
4. NET RECONCILING ITEMS	-13	0	0	13	0	0	0	0	1,230	1,230	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-80	0	0	0	0	-80	0	0	1,088	1,008	7
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-80	0	0	0	0	-80	0	0	1,088	1,008	7
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-371	0	0	0	0	-371	0	13	0	-358	455
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-451	0	0	0	0	-451	0	13	1,088	650	462

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,206	0	0	2,206	0	0	0	2,206	0
(II) EXTRA FORMULA	1,356	0	0	1,356	0	0	0	1,356	0
(III) OTHER MCU GRANTS	128	0	0	128	0	0	612	740	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	3,690	0	0	3,690	0	0	612	4,302	0
(C) FEDERAL	67	0	0	67	0	0	0	67	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	878	0	0	878	0	0	0	878	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	4	0	4	0
5. NON-GOVT. GRANTS & CONTRACTS	76	0	0	76	0	0	0	76	0
6. SALES OF SERVICE AND PRODUCTS	0	0	300	300	0	0	0	300	0
7. INVESTMENT INCOME	0	0	0	0	0	1	0	1	7
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	4,751	0	300	5,051	0	5	612	5,668	7

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,112	0	0	2,112	0	0	0	2,112
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,445	0	76	1,521	0	0	0	1,521
TOTAL SALARIES AND WAGES	3,557	0	76	3,633	0	0	0	3,633
2. EMPLOYEE BENEFITS	396	0	11	407	0	0	0	407
TOTAL SALARIES AND BENEFITS	3,953	0	87	4,040	0	0	0	4,040
3. LIBRARY ACQUISITIONS	75	0	0	75	0	0	0	75
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	0	27	0	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES	186	0	14	200	0	0	0	200
6. COST OF GOODS SOLD	0	0	211	211	0	0	0	211
7. UTILITIES	96	0	0	96	0	0	0	96
8. MUNICIPAL TAXES	26	0	0	26	0	0	0	26
9. RENOVATIONS AND ALTERATIONS	57	0	0	57	0	0	744	801
10. EXTERNALLY CONTRACTED SERVICES	5	0	0	5	0	0	0	5
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	196	0	0	196	0	0	0	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	197	0	1	198	0	5	10	213
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4,818	0	313	5,131	0	5	754	5,890

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,112	0	2,112	0	0	0	0	0	0	2,112
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	405	105	166	573	183	13	1,445
TOTAL SALARIES AND WAGES	2,112	0	2,112	405	105	166	573	183	13	3,557
2. EMPLOYEE BENEFITS	208	0	208	55	13	21	68	31	0	396
TOTAL SALARIES AND BENEFITS	2,320	0	2,320	460	118	187	641	214	13	3,953
3. LIBRARY ACQUISITIONS	0	0	0	75	0	0	0	0	0	75
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	5	4	0	7	2	9	27
5. OPERATIONAL SUPPLIES AND EXPENSES	29	0	29	9	26	7	78	36	1	186
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	96	0	96
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	26	0	26
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	5	0	5
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	73	0	123	0	0	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	43	0	43	3	0	60	67	24	0	197
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,392	0	2,392	552	221	254	916	460	23	4,818

CENTRAL COMPUTING COSTS:		
	ACADEMIC	133
	NON-ACADEMIC	88
	TOTAL	221

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	10,470	0	406	134	0	11,010	117	20	1,134	12,281	11
2. TOTAL EXPENSE (FROM TABLE 3)	9,131	0	406	140	0	9,677	127	13	490	10,307	0
3. NET REVENUE (EXPENSE)	1,339	0	0	-6	0	1,333	-10	7	644	1,974	11
4. NET RECONCILING ITEMS	25	0	0	6	0	31	0	0	-31	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,364	0	0	0	0	1,364	-10	7	613	1,974	11
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,280	0	0	0	0	-1,280	0	1,280	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-9	9	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	75	9	0	0	0	84	-10	1,287	613	1,974	11
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	172	184	0	0	0	356	79	4,327	662	5,424	832
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	193	0	0	0	440	69	5,614	1,275	7,398	843

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	5,315	0	0	5,315	0	0	0	5,315	0
(II) EXTRA FORMULA	2,048	0	0	2,048	0	0	0	2,048	0
(III) OTHER MCU GRANTS	309	75	134	518	0	0	1,070	1,588	0
(B) OTHER ONTARIO GRANTS	0	28	0	28	0	0	0	28	0
TOTAL ONTARIO GRANTS	7,672	103	134	7,909	0	0	1,070	8,979	0
(C) FEDERAL	0	303	0	303	0	0	0	303	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	117	0	0	117	0
2. FEES (A) TUITION CREDIT	1,923	0	0	1,923	0	0	0	1,923	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	80	0	0	80	0	20	0	100	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	637	0	0	637	0	0	64	701	11
8. MISCELLANEOUS	158	0	0	158	0	0	0	158	0
TOTAL	10,470	406	134	11,010	117	20	1,134	12,281	11

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	3,902	140	0	4,042	0	0	0	4,042
(B) OTHER INSTRUCTION AND RESEARCH	493	0	0	493	0	0	0	493
(C) OTHER SALARIES AND WAGES	1,699	0	0	1,699	90	0	0	1,789
TOTAL SALARIES AND WAGES	6,094	140	0	6,234	90	0	0	6,324
2. EMPLOYEE BENEFITS	680	13	0	693	5	0	0	698
TOTAL SALARIES AND BENEFITS	6,774	153	0	6,927	95	0	0	7,022
3. LIBRARY ACQUISITIONS	212	0	0	212	0	0	0	212
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	163	0	0	163	0	0	0	163
5. OPERATIONAL SUPPLIES AND EXPENSES	970	137	0	1,107	16	0	0	1,123
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	75	0	0	75	0	0	0	75
8. MUNICIPAL TAXES	48	0	0	48	0	0	0	48
9. RENOVATIONS AND ALTERATIONS	7	0	0	7	0	0	0	7
10. EXTERNALLY CONTRACTED SERVICES	45	0	0	45	0	0	0	45
11. SCHOLARSHIPS, BURSARIES, ETC.	97	0	0	97	0	13	0	110
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	122	0	0	122	0	0	0	122
14. BUILDINGS	0	0	140	140	0	0	490	630
15. MISCELLANEOUS	618	116	0	734	16	0	0	750
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9,131	406	140	9,677	127	13	490	10,307

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	3,902	0	3,902	0	0	0	0	0	0	3,902
(B) OTHER INSTRUCTION AND RESEARCH	493	0	493	0	0	0	0	0	0	493
(C) OTHER SALARIES AND WAGES	0	0	0	144	64	211	1,032	248	0	1,699
TOTAL SALARIES AND WAGES	4,395	0	4,395	144	64	211	1,032	248	0	6,094
2. EMPLOYEE BENEFITS	487	0	487	15	9	24	114	31	0	680
TOTAL SALARIES AND BENEFITS	4,882	0	4,882	159	73	235	1,146	279	0	6,774
3. LIBRARY ACQUISITIONS	0	0	0	212	0	0	0	0	0	212
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	42	0	42	0	21	0	100	0	0	163
5. OPERATIONAL SUPPLIES AND EXPENSES	435	0	435	33	13	68	271	150	0	970
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	75	0	75
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	48	0	48
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	28	17	0	45
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	97	0	0	0	97
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	122	0	122
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	252	0	252	1	2	177	147	39	0	618
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5,611	0	5,611	405	109	577	1,692	737	0	9,131

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	109
	TOTAL	109

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	-1	0	10	9	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-1	0	10	9	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	3	0	38	184	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	2	0	48	193	0	0	0	0

HEARST

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,790	0	0	70	0	1,860	0	60	315	2,235	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,828	0	0	61	0	1,889	0	0	145	2,034	0
3. NET REVENUE (EXPENSE)	-38	0	0	9	0	-29	0	60	170	201	0
4. NET RECONCILING ITEMS	9	0	0	-9	0	0	0	-30	0	-30	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-29	0	0	0	0	-29	0	30	170	171	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-29	0	0	0	0	-29	0	30	170	171	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	0	143	0	0	518	661	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	114	0	0	0	0	114	0	30	688	832	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	754	0	0	754	0	0	0	754	0
(II) EXTRA FORMULA	517	0	0	517	0	0	0	517	0
(III) OTHER MCU GRANTS	262	0	0	262	0	60	267	589	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,533	0	0	1,533	0	60	267	1,860	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	191	0	0	191	0	0	0	191	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	7	0	18	25	0	0	0	25	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	52	52	0	0	0	52	0
7. INVESTMENT INCOME	23	0	0	23	0	0	48	71	0
8. MISCELLANEOUS	36	0	0	36	0	0	0	36	0
TOTAL	1,790	0	70	1,860	0	60	315	2,235	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	692	0	0	692	0	0	0	692
(B) OTHER INSTRUCTION AND RESEARCH	7	0	0	7	0	0	0	7
(C) OTHER SALARIES AND WAGES	446	0	5	451	0	0	0	451
TOTAL SALARIES AND WAGES	1,145	0	5	1,150	0	0	0	1,150
2. EMPLOYEE BENEFITS	143	0	0	143	0	0	0	143
TOTAL SALARIES AND BENEFITS	1,288	0	5	1,293	0	0	0	1,293
3. LIBRARY ACQUISITIONS	46	0	0	46	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	92	0	0	92	0	0	0	92
5. OPERATIONAL SUPPLIES AND EXPENSES	128	0	0	128	0	0	0	128
6. COST OF GOODS SOLD	0	0	56	56	0	0	0	56
7. UTILITIES	38	0	0	38	0	0	0	38
8. MUNICIPAL TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS AND ALTERATIONS	35	0	0	35	0	0	0	35
10. EXTERNALLY CONTRACTED SERVICES	1	0	0	1	0	0	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	198	0	0	198	0	0	145	343
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,828	0	61	1,889	0	0	145	2,034

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	692	0	692	0	0	0	0	0	0	692
(B) OTHER INSTRUCTION AND RESEARCH	7	0	7	0	0	0	0	0	0	7
(C) OTHER SALARIES AND WAGES	99	0	99	82	0	0	235	30	0	446
TOTAL SALARIES AND WAGES	798	0	798	82	0	0	235	30	0	1,145
2. EMPLOYEE BENEFITS	98	0	98	6	0	0	35	4	0	143
TOTAL SALARIES AND BENEFITS	896	0	896	88	0	0	270	34	0	1,288
3. LIBRARY ACQUISITIONS	0	0	0	46	0	0	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	54	0	54	6	0	0	32	0	0	92
5. OPERATIONAL SUPPLIES AND EXPENSES	57	0	57	1	0	0	70	0	0	128
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38	0	38
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	35	0	35
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	166	0	166	0	0	0	28	4	0	198
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,173	0	1,173	141	0	0	400	114	0	1,828

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	141,648	0	982	20,248	0	162,878	64,135	29,401	9,762	266,176	3,983
2. TOTAL EXPENSE (FROM TABLE 3)	141,606	0	949	19,238	0	161,793	66,682	25,500	6,808	260,783	0
3. NET REVENUE (EXPENSE)	42	0	33	1,010	0	1,085	-2,547	3,901	2,954	5,393	3,983
4. NET RECONCILING ITEMS	-537	0	-33	-369	0	-939	0	0	369	-570	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-495	0	0	641	0	146	-2,547	3,901	3,323	4,823	3,983
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	209	0	0	-84	0	125	1,215	-5,413	4,073	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	703	-703	0	-557	557	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	417	-703	0	0	557	271	-1,332	-1,512	7,396	4,823	3,983
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-33	5,527	0	0	980	6,474	16,769	13,466	20,788	57,497	79,355
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	384	4,824	0	0	1,537	6,745	15,437	11,954	28,184	62,320	83,338

Note: In addition to the above revenue and expenses, $3,792 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	96,469	0	0	96,469	0	0	0	96,469	0
(II) EXTRA FORMULA	5,826	0	0	5,826	0	0	0	5,826	0
(III) OTHER MCU GRANTS	4,611	0	369	4,980	959	0	7,021	12,960	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	12,581	0	0	12,581	0
TOTAL ONTARIO GRANTS	106,906	0	369	107,275	13,540	0	7,021	127,836	0
(C) FEDERAL	0	0	0	0	37,427	0	0	37,427	0
(D) MUNICIPAL	0	0	0	0	6	0	0	6	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	22,565	0	0	22,565	0	0	0	22,565	0
(B) TUITION NON-CREDIT	0	982	0	982	0	0	0	982	0
(C) MISCELLANEOUS	1,212	0	4,095	5,307	0	0	0	5,307	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	1,215	20,838	0	22,053	924
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	11,885	0	0	11,885	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,907	14,907	0	0	0	14,907	0
7. INVESTMENT INCOME	3,217	0	0	3,217	62	8,563	2,480	14,322	3,059
8. MISCELLANEOUS	7,748	0	877	8,625	0	0	261	8,886	0
TOTAL	141,648	982	20,248	162,878	64,135	29,401	9,762	266,176	3,983

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	50,190	393	0	50,583	14,110	4,249	0	68,942
(B) OTHER INSTRUCTION AND RESEARCH	6,530	0	0	6,530	0	0	0	6,530
(C) OTHER SALARIES AND WAGES	39,819	221	7,101	47,141	20,493	6,503	0	74,137
TOTAL SALARIES AND WAGES	96,539	614	7,101	104,254	34,603	10,752	0	149,609
2. EMPLOYEE BENEFITS	12,262	40	804	13,106	2,991	2,462	0	18,559
TOTAL SALARIES AND BENEFITS	108,801	654	7,905	117,360	37,594	13,214	0	168,168
3. LIBRARY ACQUISITIONS	5,022	0	0	5,022	0	338	0	5,360
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,505	0	223	5,728	7,529	1,976	0	15,233
5. OPERATIONAL SUPPLIES AND EXPENSES	13,231	285	-470	13,046	17,757	6,157	0	36,960
6. COST OF GOODS SOLD	0	0	8,896	8,896	0	0	0	8,896
7. UTILITIES	4,598	0	999	5,597	20	52	0	5,669
8. MUNICIPAL TAXES	905	0	46	951	0	0	0	951
9. RENOVATIONS AND ALTERATIONS	163	0	274	437	0	0	6,808	7,245
10. EXTERNALLY CONTRACTED SERVICES	2,037	0	0	2,037	0	0	0	2,037
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,127	0	3,127
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	15	0	0	15	0	0	0	15
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,931	10	166	2,107	3,782	636	0	6,525
16. INTERNAL COST ALLOCATIONS	-602	0	602	0	0	0	0	0
TOTAL	141,606	949	19,238	161,793	66,682	25,500	6,808	260,783

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42,560	7,630	50,190	0	0	0	0	0	0	50,190
(B) OTHER INSTRUCTION AND RESEARCH	6,530	0	6,530	0	0	0	0	0	0	6,530
(C) OTHER SALARIES AND WAGES	11,034	3,390	14,424	5,182	3,312	2,851	5,757	6,626	1,667	39,819
TOTAL SALARIES AND WAGES	60,124	11,020	71,144	5,182	3,312	2,851	5,757	6,626	1,667	96,539
2. EMPLOYEE BENEFITS	7,096	2,043	9,139	711	437	203	802	768	202	12,262
TOTAL SALARIES AND BENEFITS	67,220	13,063	80,283	5,893	3,749	3,054	6,559	7,394	1,869	108,801
3. LIBRARY ACQUISITIONS	0	0	0	5,022	0	0	0	0	0	5,022
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,819	250	4,069	332	176	-11	706	145	88	5,505
5. OPERATIONAL SUPPLIES AND EXPENSES	5,557	1,163	6,720	682	855	500	1,888	1,712	874	13,231
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,598	0	4,598
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	905	0	905
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	163	0	163
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,037	0	2,037
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	15	0	15
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	673	274	947	32	67	46	86	170	583	1,931
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-33	-569	0	0	-602
TOTAL	77,269	14,750	92,019	11,961	4,847	3,556	8,670	17,139	3,414	141,606

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,085
	NON-ACADEMIC	1,762
	TOTAL	4,847

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,449	0	490	1,939	893	0	0	893
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,721	26	895	2,642	336	0	0	336
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-272	-26	-405	-703	557	0	0	557
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	1,753	461	3,222	5,527	980	0	0	980
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	1,481	435	2,817	4,824	1,537	0	0	1,537

* Other Operating funds are for the library catalogue system, $1,965 thousand; instruction in humanities and social science, $490 thousand; and scholarship fund, $362 thousand.

O.C.A.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	13,619	0	0	457	0	14,076	0	124	176	14,376	4
2. TOTAL EXPENSE (FROM TABLE 3)	13,801	0	0	358	0	14,159	0	127	885	15,171	0
3. NET REVENUE (EXPENSE)	-182	0	0	99	0	-83	0	-3	-709	-795	4
4. NET RECONCILING ITEMS	-288	0	0	-99	0	-387	0	0	342	-45	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-470	0	0	0	0	-470	0	-3	-367	-840	4
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-280	0	0	0	0	-280	0	0	280	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	125	-125	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-625	-125	0	0	0	-750	0	-3	-87	-840	4
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-101	125	0	0	0	24	0	73	58	155	42
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-726	0	0	0	0	-726	0	70	-29	-685	46

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	9,357	0	0	9,357	0	0	0	9,357	0
(II) EXTRA FORMULA	462	0	0	462	0	0	0	462	0
(III) OTHER MCU GRANTS	126	0	0	126	0	0	119	245	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	9,945	0	0	9,945	0	0	119	10,064	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,767	0	0	2,767	0	0	0	2,767	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	302	0	0	302	0	0	0	302	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	221	0	0	221	0	119	28	368	0
5. NON-GOVT. GRANTS & CONTRACTS	29	0	0	29	0	0	0	29	0
6. SALES OF SERVICE AND PRODUCTS	0	0	457	457	0	0	0	457	0
7. INVESTMENT INCOME	309	0	0	309	0	5	29	343	4
8. MISCELLANEOUS	46	0	0	46	0	0	0	46	0
TOTAL	13,619	0	457	14,076	0	124	176	14,376	4

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,191	0	0	6,191	0	0	0	6,191
(B) OTHER INSTRUCTION AND RESEARCH	736	0	0	736	0	0	0	736
(C) OTHER SALARIES AND WAGES	2,895	0	90	2,985	0	0	0	2,985
TOTAL SALARIES AND WAGES	9,822	0	90	9,912	0	0	0	9,912
2. EMPLOYEE BENEFITS	1,090	0	7	1,097	0	0	0	1,097
TOTAL SALARIES AND BENEFITS	10,912	0	97	11,009	0	0	0	11,009
3. LIBRARY ACQUISITIONS	69	0	0	69	0	0	0	69
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	61	0	0	61	0	0	582	643
5. OPERATIONAL SUPPLIES AND EXPENSES	898	0	0	898	0	0	24	922
6. COST OF GOODS SOLD	0	0	261	261	0	0	0	261
7. UTILITIES	409	0	0	409	0	0	0	409
8. MUNICIPAL TAXES	96	0	0	96	0	0	0	96
9. RENOVATIONS AND ALTERATIONS	58	0	0	58	0	0	279	337
10. EXTERNALLY CONTRACTED SERVICES	316	0	0	316	0	0	0	316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	127	0	127
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	982	0	0	982	0	0	0	982
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	13,801	0	358	14,159	0	127	885	15,171

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,191	0	6,191	0	0	0	0	0	0	6,191
(B) OTHER INSTRUCTION AND RESEARCH	736	0	736	0	0	0	0	0	0	736
(C) OTHER SALARIES AND WAGES	277	0	277	412	0	189	1,365	435	217	2,895
TOTAL SALARIES AND WAGES	7,204	0	7,204	412	0	189	1,365	435	217	9,822
2. EMPLOYEE BENEFITS	781	0	781	56	0	26	148	58	21	1,090
TOTAL SALARIES AND BENEFITS	7,985	0	7,985	468	0	215	1,513	493	238	10,912
3. LIBRARY ACQUISITIONS	0	0	0	69	0	0	0	0	0	69
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8	0	8	0	0	0	42	11	0	61
5. OPERATIONAL SUPPLIES AND EXPENSES	519	0	519	51	0	6	160	141	21	898
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	409	0	409
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	96	0	96
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	316	0	316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	343	0	343	3	0	0	110	283	243	982
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,855	0	8,855	591	0	221	1,825	1,807	502	13,801

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-125	-125	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-125	-125	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	125	125	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

* Other operating funds are for sabbaticals.

O.I.S.E.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	29,550	0	304	3,686	0	33,540	3,667	76	0	37,283	0
2. TOTAL EXPENSE (FROM TABLE 3)	29,648	0	304	3,087	0	33,039	3,667	66	0	36,772	0
3. NET REVENUE (EXPENSE)	-98	0	0	599	0	501	0	10	0	511	0
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-98	0	0	599	0	501	0	10	0	511	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	646	0	0	-646	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-141	141	0	47	-47	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	407	141	0	0	-47	501	0	10	0	511	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-667	3,722	0	0	-494	2,561	0	181	0	2,742	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-260	3,863	0	0	-541	3,062	0	191	0	3,253	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	20,001	0	0	20,001	0	0	0	20,001	0
(II) EXTRA FORMULA	1,112	0	0	1,112	0	0	0	1,112	0
(III) OTHER MCU GRANTS	559	0	0	559	0	0	0	559	0
(B) OTHER ONTARIO GRANTS	4,807	0	0	4,807	934	0	0	5,741	0
TOTAL ONTARIO GRANTS	26,479	0	0	26,479	934	0	0	27,413	0
(C) FEDERAL	35	0	0	35	1,501	0	0	1,536	0
(D) MUNICIPAL	0	0	0	0	129	0	0	129	0
(E) OTHER	0	0	0	0	106	0	0	106	0
2. FEES (A) TUITION CREDIT	2,400	0	0	2,400	0	0	0	2,400	0
(B) TUITION NON-CREDIT	0	304	0	304	0	0	0	304	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	40	0	40	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	989	0	0	989	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,686	3,686	0	0	0	3,686	0
7. INVESTMENT INCOME	515	0	0	515	0	36	0	551	0
8. MISCELLANEOUS	121	0	0	121	8	0	0	129	0
TOTAL	29,550	304	3,686	33,540	3,667	76	0	37,283	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,036	0	0	11,036	241	0	0	11,277
(B) OTHER INSTRUCTION AND RESEARCH	2,487	0	0	2,487	1,158	0	0	3,645
(C) OTHER SALARIES AND WAGES	7,308	266	1,265	8,839	714	0	0	9,553
TOTAL SALARIES AND WAGES	20,831	266	1,265	22,362	2,113	0	0	24,475
2. EMPLOYEE BENEFITS	2,850	38	168	3,056	246	0	0	3,302
TOTAL SALARIES AND BENEFITS	23,681	304	1,433	25,418	2,359	0	0	27,777
3. LIBRARY ACQUISITIONS	176	0	0	176	0	0	0	176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	674	0	193	867	92	0	0	959
5. OPERATIONAL SUPPLIES AND EXPENSES	447	0	455	902	267	57	0	1,226
6. COST OF GOODS SOLD	0	0	884	884	0	0	0	884
7. UTILITIES	422	0	0	422	2	0	0	424
8. MUNICIPAL TAXES	58	0	0	58	0	0	0	58
9. RENOVATIONS AND ALTERATIONS	76	0	0	76	0	0	0	76
10. EXTERNALLY CONTRACTED SERVICES	2,858	0	3	2,861	3	0	0	2,864
11. SCHOLARSHIPS, BURSARIES, ETC.	681	0	0	681	26	9	0	716
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	923	0	119	1,042	570	0	0	1,612
16. INTERNAL COST ALLOCATIONS	-348	0	0	-348	348	0	0	0
TOTAL	29,648	304	3,087	33,039	3,667	66	0	36,772

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,036	0	11,036	0	0	0	0	0	0	11,036
(B) OTHER INSTRUCTION AND RESEARCH	2,487	0	2,487	0	0	0	0	0	0	2,487
(C) OTHER SALARIES AND WAGES	2,164	0	2,164	1,384	458	0	2,809	433	60	7,308
TOTAL SALARIES AND WAGES	15,687	0	15,687	1,384	458	0	2,809	433	60	20,831
2. EMPLOYEE BENEFITS	2,084	0	2,084	200	66	0	434	57	9	2,850
TOTAL SALARIES AND BENEFITS	17,771	0	17,771	1,584	524	0	3,243	490	69	23,681
3. LIBRARY ACQUISITIONS	0	0	0	176	0	0	0	0	0	176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	282	0	282	102	89	0	97	104	0	674
5. OPERATIONAL SUPPLIES AND EXPENSES	205	0	205	59	35	0	139	2	7	447
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	422	0	422
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	58	0	58
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	76	0	76
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	45	142	0	437	2,229	0	2,858
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	681	0	0	0	681
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	565	0	565	1	1	0	329	26	1	923
16. INTERNAL COST ALLOCATIONS	-12	0	-12	0	-98	0	-238	0	0	-348
TOTAL	18,816	0	18,816	1,967	693	681	4,007	3,407	77	29,648

CENTRAL COMPUTING COSTS:		
	ACADEMIC	554
	NON-ACADEMIC	139
	TOTAL	693

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	93	0	1,170	0	0	1,263	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	86	0	1,036	0	0	1,122	0	0	47	47
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	7	0	134	0	0	141	0	0	-47	-47
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	924	0	1,036	0	1,762	3,722	0	0	-494	-494
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	931	0	1,170	0	1,762	3,863	0	0	-541	-541

* Other Operating funds are for revenue stabilization.

** Other Ancillary funds are for budget appropriations.

OTTAWA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	174,720	0	602	10,496	0	185,818	41,086	11,693	6,820	245,417	1,385
2. TOTAL EXPENSE (FROM TABLE 3)	157,624	0	530	10,788	0	168,942	41,106	12,502	5,627	228,177	0
3. NET REVENUE (EXPENSE)	17,096	0	72	-292	0	16,876	-20	-809	1,193	17,240	1,385
4. NET RECONCILING ITEMS	-624	0	-72	696	0	0	-3,265	3,265	-1,062	-1,062	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	16,472	0	0	404	0	16,876	-3,285	2,456	131	16,178	1,385
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,152	0	0	-165	0	-1,317	-19	22	1,536	222	-222
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-14,935	14,935	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	385	14,935	0	239	0	15,559	-3,304	2,478	1,667	16,400	1,163
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,907	7,756	0	826	0	10,489	30,922	4,949	8,080	54,440	7,174
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,292	22,691	0	1,065	0	26,048	27,618	7,427	9,747	70,840	8,337

Note: In addition to the above revenue and expenses, $3,611 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	109,577	0	0	109,577	0	0	0	109,577	0
(II) EXTRA FORMULA	22,730	0	0	22,730	0	0	0	22,730	0
(III) OTHER MCU GRANTS	7,231	0	0	7,231	0	0	5,480	12,711	0
(B) OTHER ONTARIO GRANTS	967	0	0	967	5,002	4,485	0	10,454	0
TOTAL ONTARIO GRANTS	140,505	0	0	140,505	5,002	4,485	5,480	155,472	0
(C) FEDERAL	0	0	0	0	21,052	1,310	0	22,362	450
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	28,010	0	0	28,010	0	0	0	28,010	0
(B) TUITION NON-CREDIT	0	602	0	602	0	0	0	602	0
(C) MISCELLANEOUS	1,704	0	5,072	6,776	0	0	0	6,776	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	145	0	0	145	1,432	5,802	176	7,555	98
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	11,941	15	0	11,956	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,418	4,418	0	0	0	4,418	0
7. INVESTMENT INCOME	2,930	0	2	2,932	1,659	81	876	5,548	837
8. MISCELLANEOUS	1,426	0	1,004	2,430	0	0	288	2,718	0
TOTAL	174,720	602	10,496	185,818	41,086	11,693	6,820	245,417	1,385

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	65,483	46	0	65,529	4,841	1,609	0	71,979
(B) OTHER INSTRUCTION AND RESEARCH	6,423	182	0	6,605	8,748	1,299	0	16,652
(C) OTHER SALARIES AND WAGES	45,302	24	3,080	48,406	6,699	3,000	0	58,105
TOTAL SALARIES AND WAGES	117,208	252	3,080	120,540	20,288	5,908	0	146,736
2. EMPLOYEE BENEFITS	3,554	4	299	3,857	1,506	426	0	5,789
TOTAL SALARIES AND BENEFITS	120,762	256	3,379	124,397	21,794	6,334	0	152,525
3. LIBRARY ACQUISITIONS	2,778	0	0	2,778	30	186	0	2,994
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,149	6	386	6,541	5,006	777	78	12,402
5. OPERATIONAL SUPPLIES AND EXPENSES	9,124	56	666	9,846	6,192	1,843	0	17,881
6. COST OF GOODS SOLD	0	0	290	290	0	0	0	290
7. UTILITIES	5,095	0	1,272	6,367	21	42	0	6,430
8. MUNICIPAL TAXES	1,214	0	120	1,334	0	0	0	1,334
9. RENOVATIONS AND ALTERATIONS	2,162	0	397	2,559	154	53	5,419	8,185
10. EXTERNALLY CONTRACTED SERVICES	4,754	0	1,060	5,814	0	0	0	5,814
11. SCHOLARSHIPS, BURSARIES, ETC.	1,241	0	0	1,241	2,077	1,147	0	4,465
12. PRINCIPAL AND INTEREST REPAYMENTS	393	0	2,574	2,967	0	0	0	2,967
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	6,606	212	644	7,462	3,453	1,845	130	12,890
16. INTERNAL COST ALLOCATIONS	-2,654	0	0	-2,654	2,379	275	0	0
TOTAL	157,624	530	10,788	168,942	41,108	12,502	5,627	228,177

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	57,313	8,170	65,483	0	0	0	0	0	0	65,483
(B) OTHER INSTRUCTION AND RESEARCH	6,145	278	6,423	0	0	0	0	0	0	6,423
(C) OTHER SALARIES AND WAGES	15,264	3,651	18,915	5,986	3,447	2,360	7,842	5,761	991	45,302
TOTAL SALARIES AND WAGES	78,722	12,099	90,821	5,986	3,447	2,360	7,842	5,761	991	117,208
2. EMPLOYEE BENEFITS	1,477	376	1,853	820	471	7	116	254	33	3,554
TOTAL SALARIES AND BENEFITS	80,199	12,475	92,674	6,806	3,918	2,367	7,958	6,015	1,024	120,762
3. LIBRARY ACQUISITIONS	0	0	0	2,778	0	0	0	0	0	2,778
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,698	252	3,950	354	967	135	492	142	109	6,149
5. OPERATIONAL SUPPLIES AND EXPENSES	3,328	452	3,780	166	1,057	332	1,364	435	1,990	9,124
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5,095	0	5,095
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,214	0	1,214
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2,162	0	2,162
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,754	0	4,754
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,241	0	0	0	1,241
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	393	393
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,337	194	2,531	89	81	348	1,211	684	1,662	6,606
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,654	0	0	-2,654
TOTAL	89,562	13,373	102,935	10,193	6,023	4,423	8,371	20,501	5,178	157,624

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,041
	NON-ACADEMIC	1,982
	TOTAL	6,023

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	3,043	5,531	0	12,416	20,990	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,258	3,792	0	5	6,055	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	785	1,739	0	12,411	14,935	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,258	3,792	0	1,706	7,756	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	3,043	5,531	0	14,117	22,691	0	0	0	0

* Other Operating funds are for pensions, $12,220 thousand; a computer, $640 thousand; sports services, $382 thousand; investment in subsidiary companies, $192 thousand; health services, $164 thousand; financial aid, $150 thousand; ordinateur, $250 thousand; and short courses, $119 thousand.

QUEEN'S

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	140,664	0	740	26,010	0	167,414	48,946	29,063	10,728	256,151	5,638
2. TOTAL EXPENSE (FROM TABLE 3)	142,442	0	740	21,598	0	164,780	46,700	26,239	11,352	249,071	0
3. NET REVENUE (EXPENSE)	-1,778	0	0	4,412	0	2,634	2,246	2,824	-624	7,080	5,638
4. NET RECONCILING ITEMS	0	0	0	6	0	6	0	0	2,325	2,331	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,778	0	0	4,418	0	2,640	2,246	2,824	1,701	9,411	5,638
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	628	0	0	-2,375	0	-1,747	1,712	-7,616	7,641	-10	10
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	880	-880	0	-355	355	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-270	-880	0	1,688	355	893	3,958	-4,792	9,342	9,401	5,648
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,667	6,981	0	-118	1,384	4,580	14,725	25,725	8,322	53,352	68,824
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,937	6,101	0	1,570	1,739	5,473	18,683	20,933	17,664	62,753	74,472

Note: In addition to the above revenue and expenses, $2,616 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	100,357	0	0	100,357	0	0	0	100,357	0
(II) EXTRA FORMULA	7,460	0	0	7,460	0	0	0	7,460	0
(III) OTHER MCU GRANTS	5,717	0	148	5,865	0	0	1,951	7,816	0
(B) OTHER ONTARIO GRANTS	42	0	0	42	2,474	1,970	0	4,486	0
TOTAL ONTARIO GRANTS	113,576	0	148	113,724	2,474	1,970	1,951	120,119	0
(C) FEDERAL	0	0	0	0	27,735	4,462	0	32,197	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	1,662	102	0	1,764	0
2. FEES (A) TUITION CREDIT	23,882	0	0	23,882	0	0	0	23,882	0
(B) TUITION NON-CREDIT	0	740	0	740	0	0	0	740	0
(C) MISCELLANEOUS	1,103	0	11,953	13,056	0	0	0	13,056	0
3. BORROWINGS	0	0	0	0	0	0	2,937	2,937	0
4. DONATIONS	126	0	0	126	448	4,936	5,485	10,995	4,020
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	15,997	2,422	0	18,419	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,909	13,909	0	0	0	13,909	0
7. INVESTMENT INCOME	84	0	0	84	584	9,320	160	10,148	1,618
8. MISCELLANEOUS	1,893	0	0	1,893	46	5,851	195	7,985	0
TOTAL	140,664	740	26,010	167,414	48,946	29,063	10,728	256,151	5,638

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	58,698	9	0	58,707	2,469	4,784	0	65,960
(B) OTHER INSTRUCTION AND RESEARCH	5,499	104	0	5,603	16,449	1,364	0	23,416
(C) OTHER SALARIES AND WAGES	41,255	182	4,579	46,016	2,190	4,715	0	52,921
TOTAL SALARIES AND WAGES	105,452	295	4,579	110,326	21,108	10,863	0	142,297
2. EMPLOYEE BENEFITS	11,908	7	449	12,364	1,502	740	0	14,606
TOTAL SALARIES AND BENEFITS	117,360	302	5,028	122,690	22,610	11,603	0	156,903
3. LIBRARY ACQUISITIONS	3,990	0	0	3,990	28	157	0	4,175
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,574	14	681	4,269	8,475	2,369	0	15,113
5. OPERATIONAL SUPPLIES AND EXPENSES	8,078	277	3,007	11,362	8,392	3,236	53	23,043
6. COST OF GOODS SOLD	0	0	2,543	2,543	0	0	0	2,543
7. UTILITIES	3,869	0	1,861	5,730	0	0	0	5,730
8. MUNICIPAL TAXES	1,331	0	497	1,828	0	0	0	1,828
9. RENOVATIONS AND ALTERATIONS	0	0	591	591	0	2	5,118	5,711
10. EXTERNALLY CONTRACTED SERVICES	20	0	5,885	5,905	551	31	0	6,487
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	510	7,409	0	7,919
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,202	1,202	0	0	187	1,389
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,994	5,994
15. MISCELLANEOUS	5,514	109	242	5,865	4,194	2,177	0	12,236
16. INTERNAL COST ALLOCATIONS	-1,294	38	61	-1,195	1,940	-745	0	0
TOTAL	142,442	740	21,598	164,780	46,700	26,239	11,352	249,071

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	50,455	8,243	58,698	0	0	0	0	0	0	58,698
(B) OTHER INSTRUCTION AND RESEARCH	5,191	308	5,499	0	0	0	0	0	0	5,499
(C) OTHER SALARIES AND WAGES	11,017	3,002	14,019	6,154	2,626	3,258	5,584	7,049	2,565	41,255
TOTAL SALARIES AND WAGES	66,663	11,553	78,216	6,154	2,626	3,258	5,584	7,049	2,565	105,452
2. EMPLOYEE BENEFITS	6,885	1,552	8,437	705	318	377	569	1,056	446	11,908
TOTAL SALARIES AND BENEFITS	73,548	13,105	86,653	6,859	2,944	3,635	6,153	8,105	3,011	117,360
3. LIBRARY ACQUISITIONS	0	0	0	3,990	0	0	0	0	0	3,990
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,114	98	1,212	196	1,559	85	185	202	135	3,574
5. OPERATIONAL SUPPLIES AND EXPENSES	2,607	578	3,185	147	346	1,051	458	1,952	939	8,078
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,869	0	3,869
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,331	0	1,331
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	1	19	20	0	0	0	0	0	0	20
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,574	260	2,834	48	58	372	562	331	1,309	5,514
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-1,294	0	0	-1,294
TOTAL	79,844	14,060	93,904	11,240	4,907	5,143	6,064	15,790	5,394	142,442

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,833
	NON-ACADEMIC	2,074
	TOTAL	4,907

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	17	812	4,272	0	0	5,101	336	249	0	585
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	679	5,102	200	0	5,981	0	230	0	230
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	17	133	-830	-200	0	-880	336	19	0	355
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	212	667	5,102	1,000	0	6,981	1,143	241	0	1,384
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	229	800	4,272	800	0	6,101	1,479	260	0	1,739

RYERSON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	91,462	0	2,617	11,177	0	105,256	4,681	3,802	6,890	120,629	291
2. TOTAL EXPENSE (FROM TABLE 3)	97,766	0	1,946	8,959	0	108,671	4,658	2,658	7,685	123,672	0
3. NET REVENUE (EXPENSE)	-6,304	0	671	2,218	0	-3,415	23	1,144	-795	-3,043	291
4. NET RECONCILING ITEMS	5,070	0	-671	-885	0	3,514	331	1,023	-5,490	-622	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,234	0	0	1,333	0	99	354	2,167	-6,285	-3,665	291
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,398	0	0	-1,770	0	-3,168	0	-1,705	5,016	143	-143
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	370	-390	0	20	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,262	-390	0	-417	0	-3,069	354	462	-1,269	-3,522	148
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,140	1,912	0	506	0	-1,722	263	748	-261	-972	990
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,402	1,522	0	89	0	-4,791	617	1,210	-1,530	-4,494	1,138

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	63,018	0	0	63,018	0	0	0	63,018	0
(II) EXTRA FORMULA	3,101	0	0	3,101	0	0	0	3,101	0
(III) OTHER MCU GRANTS	1,928	0	530	2,458	0	0	6,228	8,686	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	2,731	0	0	2,731	0
TOTAL ONTARIO GRANTS	68,047	0	530	68,577	2,731	0	6,228	77,536	0
(C) FEDERAL	0	0	0	0	255	0	0	255	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	1,142	0	0	1,142	0
2. FEES (A) TUITION CREDIT	21,238	0	0	21,238	0	0	0	21,238	0
(B) TUITION NON-CREDIT	0	2,365	0	2,365	0	0	0	2,365	0
(C) MISCELLANEOUS	1,204	252	74	1,530	0	0	0	1,530	0
3. BORROWINGS	0	0	0	0	0	0	319	319	0
4. DONATIONS	0	0	0	0	0	3,516	0	3,516	148
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	515	0	0	515	0
6. SALES OF SERVICE AND PRODUCTS	0	0	10,359	10,359	0	0	0	10,359	0
7. INVESTMENT INCOME	628	0	0	628	38	155	325	1,146	143
8. MISCELLANEOUS	345	0	214	559	0	131	18	708	0
TOTAL	91,462	2,617	11,177	105,256	4,681	3,802	6,890	120,629	291

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38,577	524	0	39,101	208	0	0	39,309
(B) OTHER INSTRUCTION AND RESEARCH	465	715	0	1,180	976	70	0	2,226
(C) OTHER SALARIES AND WAGES	30,830	120	1,802	32,752	1,043	359	0	34,154
TOTAL SALARIES AND WAGES	69,872	1,359	1,802	73,033	2,227	429	0	75,689
2. EMPLOYEE BENEFITS	10,673	28	239	10,940	90	39	0	11,069
TOTAL SALARIES AND BENEFITS	80,545	1,387	2,041	83,973	2,317	468	0	86,758
3. LIBRARY ACQUISITIONS	784	120	0	904	37	218	0	1,159
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,127	36	54	3,217	367	996	258	4,838
5. OPERATIONAL SUPPLIES AND EXPENSES	3,494	119	793	4,406	359	138	0	4,903
6. COST OF GOODS SOLD	0	0	5,929	5,929	0	0	0	5,929
7. UTILITIES	3,066	0	61	3,127	2	0	0	3,129
8. MUNICIPAL TAXES	663	0	0	663	0	0	0	663
9. RENOVATIONS AND ALTERATIONS	131	0	0	131	0	0	2,440	2,571
10. EXTERNALLY CONTRACTED SERVICES	3,467	233	68	3,768	587	187	0	4,542
11. SCHOLARSHIPS, BURSARIES, ETC.	73	0	0	73	2	318	0	393
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	1,532	1,532
13. LAND AND SITE SERVICES	27	0	0	27	65	0	224	316
14. BUILDINGS	0	0	0	0	0	0	3,150	3,150
15. MISCELLANEOUS	2,389	51	13	2,453	922	333	81	3,789
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	97,766	1,946	8,959	108,671	4,658	2,658	7,685	123,672

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38,577	0	38,577	0	0	0	0	0	0	38,577
(B) OTHER INSTRUCTION AND RESEARCH	465	0	465	0	0	0	0	0	0	465
(C) OTHER SALARIES AND WAGES	10,595	0	10,595	3,005	4,045	1,932	6,513	3,423	1,317	30,830
TOTAL SALARIES AND WAGES	49,637	0	49,637	3,005	4,045	1,932	6,513	3,423	1,317	69,872
2. EMPLOYEE BENEFITS	6,984	0	6,984	432	516	233	1,728	611	169	10,673
TOTAL SALARIES AND BENEFITS	56,621	0	56,621	3,437	4,561	2,165	8,241	4,034	1,486	80,545
3. LIBRARY ACQUISITIONS	0	0	0	784	0	0	0	0	0	784
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,099	0	1,099	306	951	97	150	208	316	3,127
5. OPERATIONAL SUPPLIES AND EXPENSES	867	0	867	281	678	299	527	540	302	3,494
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,066	0	3,066
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	663	0	663
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	131	0	131
10. EXTERNALLY CONTRACTED SERVICES	290	0	290	22	16	64	421	2,402	252	3,467
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	27	0	27
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	613	0	613	8	95	168	577	506	422	2,389
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	59,490	0	59,490	4,838	6,301	2,866	9,916	11,577	2,778	97,766

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,214
	NON-ACADEMIC	3,087
	TOTAL	6,301

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	250	0	0	0	2,651	2,901	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	181	0	503	0	2,607	3,291	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	69	0	-503	0	44	-390	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	119	0	1,046	0	747	1,912	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	188	0	543	0	791	1,522	0	0	0	0

* Other Operating funds are for student non-instructional activities, $317 thousand; student athletics capital levy, $72 thousand; equipment, $175 thousand; library books, $122 thousand; professional development fund, $103 thousand; and funding for alterations made to Moss Park Arena, $2 thousand.

TORONTO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	442,969	0	24,368	60,793	0	528,130	119,179	49,441	19,441	716,191	9,195
2. TOTAL EXPENSE (FROM TABLE 3)	413,370	0	26,076	63,356	0	502,802	115,416	30,527	43,181	691,926	0
3. NET REVENUE (EXPENSE)	29,599	0	-1,708	-2,563	0	25,328	3,763	18,914	-23,740	24,265	9,195
4. NET RECONCILING ITEMS	-7,562	0	1,708	-1,067	0	-6,921	0	5,142	-4,721	-6,500	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	22,037	0	0	-3,630	0	18,407	3,763	24,056	-28,461	17,765	9,195
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-26,179	0	0	-352	0	-26,531	-78	4,109	9,113	-13,387	13,387
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,190	3,190	0	-1,282	1,282	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-7,332	3,190	0	-5,264	1,282	-8,124	3,685	28,165	-19,348	4,378	22,582
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,789	23,155	0	6,165	2,165	22,696	57,692	82,089	32,518	194,995	199,360
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,121	26,345	0	901	3,447	14,572	61,377	110,254	13,170	199,373	221,942

Note: In addition to the above revenue and expenses, $13,359 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	316,642	0	0	316,642	0	0	0	316,642	0
(II) EXTRA FORMULA	16,349	0	0	16,349	0	0	0	16,349	0
(III) OTHER MCU GRANTS	20,533	1,239	142	21,914	3,569	521	8,105	34,109	0
(B) OTHER ONTARIO GRANTS	280	83	0	363	14,435	1,228	930	16,956	0
TOTAL ONTARIO GRANTS	353,804	1,322	142	355,268	18,004	1,749	9,035	384,056	0
(C) FEDERAL	0	58	60	118	64,859	2,108	0	67,085	400
(D) MUNICIPAL	16	0	0	16	195	0	0	211	6
(E) OTHER	0	0	0	0	2,221	0	0	2,221	0
2. FEES (A) TUITION CREDIT	71,443	0	0	71,443	0	0	0	71,443	0
(B) TUITION NON-CREDIT	0	18,155	0	18,155	0	0	0	18,155	0
(C) MISCELLANEOUS	5,966	3,871	11,223	21,060	0	0	426	21,506	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	43	0	43	4,837	15,017	5,142	25,039	8,612
5. NON-GOVT. GRANTS & CONTRACTS	0	2	100	102	23,990	5,200	0	29,292	106
6. SALES OF SERVICE AND PRODUCTS	0	0	48,133	48,133	0	0	0	48,133	0
7. INVESTMENT INCOME	10,924	252	808	11,984	5,073	24,438	4,827	46,322	0
8. MISCELLANEOUS	796	665	327	1,788	0	929	11	2,728	71
TOTAL	442,969	24,368	60,793	528,130	119,179	49,441	19,441	716,191	9,195

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	156,250	2,317	0	158,567	8,934	1,742	0	169,243
(B) OTHER INSTRUCTION AND RESEARCH	23,379	3,032	0	26,411	24,724	1,888	0	53,023
(C) OTHER SALARIES AND WAGES	126,588	11,207	20,241	158,036	28,018	7,650	0	193,704
TOTAL SALARIES AND WAGES	306,217	16,556	20,241	343,014	61,676	11,280	0	415,970
2. EMPLOYEE BENEFITS	21,294	1,056	1,556	23,906	3,264	274	0	27,444
TOTAL SALARIES AND BENEFITS	327,511	17,612	21,797	366,920	64,940	11,554	0	443,414
3. LIBRARY ACQUISITIONS	8,601	9	0	8,610	1,634	600	0	10,844
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,463	658	1,566	16,687	16,239	2,135	0	35,061
5. OPERATIONAL SUPPLIES AND EXPENSES	24,100	5,184	5,576	34,860	23,943	6,631	0	65,434
6. COST OF GOODS SOLD	0	0	19,424	19,424	0	0	0	19,424
7. UTILITIES	16,014	92	1,981	18,087	107	39	0	18,233
8. MUNICIPAL TAXES	2,695	0	17	2,712	0	0	0	2,712
9. RENOVATIONS AND ALTERATIONS	5,041	100	1,905	7,046	155	263	8,714	16,178
10. EXTERNALLY CONTRACTED SERVICES	3,497	0	6,789	10,286	0	0	0	10,286
11. SCHOLARSHIPS, BURSARIES, ETC.	7,020	0	0	7,020	166	5,131	0	12,317
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,561	2,561	0	0	0	2,561
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	34,450	34,450
15. MISCELLANEOUS	6,166	2,421	1,740	10,327	8,232	2,436	17	21,012
16. INTERNAL COST ALLOCATIONS	-1,738	0	0	-1,738	0	1,738	0	0
TOTAL	413,370	26,076	63,356	502,802	115,416	30,527	43,181	691,926

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	132,377	23,873	156,250	0	0	0	0	0	0	156,250
(B) OTHER INSTRUCTION AND RESEARCH	22,419	960	23,379	0	0	0	0	0	0	23,379
(C) OTHER SALARIES AND WAGES	38,883	13,287	52,170	19,315	6,293	6,326	16,517	22,580	3,387	126,588
TOTAL SALARIES AND WAGES	193,679	38,120	231,799	19,315	6,293	6,326	16,517	22,580	3,387	306,217
2. EMPLOYEE BENEFITS	12,599	3,515	16,114	1,562	308	168	958	1,982	202	21,294
TOTAL SALARIES AND BENEFITS	206,278	41,635	247,913	20,877	6,601	6,494	17,475	24,562	3,589	327,511
3. LIBRARY ACQUISITIONS	0	0	0	8,601	0	0	0	0	0	8,601
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,140	1,515	8,655	1,190	1,659	496	1,116	855	492	14,463
5. OPERATIONAL SUPPLIES AND EXPENSES	16,007	1,009	17,016	1,202	1,482	815	1,442	744	1,399	24,100
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16,014	0	16,014
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,695	0	2,695
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5,041	0	5,041
10. EXTERNALLY CONTRACTED SERVICES	0	268	268	130	48	288	98	2,665	0	3,497
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7,020	0	0	0	7,020
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,371	269	1,640	62	150	180	1,083	1,206	1,845	6,166
16. INTERNAL COST ALLOCATIONS	-148	-698	-846	0	0	0	0	0	-892	-1,738
TOTAL	230,648	43,998	274,646	32,062	9,940	15,293	21,214	53,782	6,433	413,370

CENTRAL COMPUTING COSTS:		
	ACADEMIC	7,407
	NON-ACADEMIC	2,533
	TOTAL	9,940

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,746	5,906	17,316	0	0	24,968	2,441	0	750	3,191
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,136	6,333	13,309	0	0	21,778	1,909	0	0	1,909
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-390	-427	4,007	0	0	3,190	532	0	750	1,282
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,732	6,333	14,090	0	0	23,155	2,165	0	0	2,165
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,342	5,906	18,097	0	0	26,345	2,697	0	750	3,447

* Other Ancillary funds are for the Frederick Harris Music Co. Limited.

TRENT

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	28,300	0	36	9,268	0	37,604	1,823	2,139	3,470	45,036	445
2. TOTAL EXPENSE (FROM TABLE 3)	28,834	0	20	9,268	0	38,122	1,736	2,097	4,543	46,498	0
3. NET REVENUE (EXPENSE)	-534	0	16	0	0	-518	87	42	-1,073	-1,462	445
4. NET RECONCILING ITEMS	45	0	0	-45	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-489	0	16	-45	0	-518	87	42	-1,073	-1,462	445
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	384	0	-16	2	0	370	-22	-239	-226	-117	117
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	105	-105	0	43	-43	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-105	0	0	-43	-148	65	-197	-1,299	-1,579	562
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	284	0	0	609	893	618	1,626	2,792	5,929	3,644
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	179	0	0	566	745	683	1,429	1,493	4,350	4,206

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	16,562	0	0	16,562	0	0	0	16,562	0
(II) EXTRA FORMULA	3,093	0	0	3,093	0	0	0	3,093	0
(III) OTHER MCU GRANTS	803	0	0	803	0	0	2,564	3,367	0
(B) OTHER ONTARIO GRANTS	17	0	4	21	442	0	0	463	0
TOTAL ONTARIO GRANTS	20,475	0	4	20,479	442	0	2,564	23,485	0
(C) FEDERAL	0	0	0	0	1,134	702	0	1,836	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	124	0	124	0
2. FEES (A) TUITION CREDIT	6,760	0	0	6,760	0	0	0	6,760	0
(B) TUITION NON-CREDIT	0	36	0	36	0	0	0	36	0
(C) MISCELLANEOUS	616	0	4,987	5,603	0	0	0	5,603	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	109	909	441	1,459	253
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	92	0	0	92	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,246	4,246	0	0	0	4,246	0
7. INVESTMENT INCOME	215	0	30	245	4	316	465	1,030	191
8. MISCELLANEOUS	234	0	1	235	42	88	0	365	1
TOTAL	28,300	36	9,268	37,604	1,823	2,139	3,470	45,036	445

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	12,349	0	0	12,349	20	31	0	12,400
(B) OTHER INSTRUCTION AND RESEARCH	1,832	0	0	1,832	831	37	0	2,700
(C) OTHER SALARIES AND WAGES	7,313	18	2,823	10,154	34	347	0	10,535
TOTAL SALARIES AND WAGES	21,494	18	2,823	24,335	885	415	0	25,635
2. EMPLOYEE BENEFITS	2,715	1	358	3,074	75	38	0	3,187
TOTAL SALARIES AND BENEFITS	24,209	19	3,181	27,409	960	453	0	28,822
3. LIBRARY ACQUISITIONS	549	0	0	549	0	40	0	589
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	677	0	232	909	155	135	41	1,240
5. OPERATIONAL SUPPLIES AND EXPENSES	1,242	0	794	2,036	236	200	0	2,472
6. COST OF GOODS SOLD	0	0	1,792	1,792	0	0	0	1,792
7. UTILITIES	644	0	648	1,292	1	12	0	1,305
8. MUNICIPAL TAXES	262	0	0	262	0	0	0	262
9. RENOVATIONS AND ALTERATIONS	0	0	87	87	0	0	364	451
10. EXTERNALLY CONTRACTED SERVICES	116	0	1,814	1,930	46	100	0	2,076
11. SCHOLARSHIPS, BURSARIES, ETC.	179	0	0	179	0	526	0	705
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	4,138	4,138
15. MISCELLANEOUS	956	1	293	1,250	338	631	0	2,219
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	28,834	20	9,268	38,122	1,736	2,097	4,543	46,498

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	12,349	0	12,349	0	0	0	0	0	0	12,349
(B) OTHER INSTRUCTION AND RESEARCH	1,832	0	1,832	0	0	0	0	0	0	1,832
(C) OTHER SALARIES AND WAGES	1,464	0	1,464	1,355	440	695	1,689	1,209	461	7,313
TOTAL SALARIES AND WAGES	15,645	0	15,645	1,355	440	695	1,689	1,209	461	21,494
2. EMPLOYEE BENEFITS	1,950	0	1,950	170	56	88	225	168	58	2,715
TOTAL SALARIES AND BENEFITS	17,595	0	17,595	1,525	496	783	1,914	1,377	519	24,209
3. LIBRARY ACQUISITIONS	0	0	0	549	0	0	0	0	0	549
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	209	0	209	36	300	11	41	66	14	677
5. OPERATIONAL SUPPLIES AND EXPENSES	416	0	416	53	102	37	165	289	180	1,242
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	644	0	644
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	262	0	262
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	21	0	21	22	62	1	0	10	0	116
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	179	0	0	0	179
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	360	0	360	10	19	39	160	146	222	956
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	18,601	0	18,601	2,195	979	1,050	2,280	2,794	935	28,834

CENTRAL COMPUTING COSTS:		
	ACADEMIC	501
	NON-ACADEMIC	478
	TOTAL	979

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	7	33	53	17	0	110	127	0	0	127
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	21	8	179	7	0	215	170	0	0	170
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-14	25	-126	10	0	-105	-43	0	0	-43
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	36	8	179	61	0	284	609	0	0	609
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	22	33	53	71	0	179	566	0	0	566

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	154,467	0	71	33,293	0	187,831	44,106	7,372	2,604	241,913	26
2. TOTAL EXPENSE (FROM TABLE 3)	153,643	0	62	32,878	0	186,583	46,131	1,980	3,390	238,084	0
3. NET REVENUE (EXPENSE)	824	0	9	415	0	1,248	-2,025	5,392	-786	3,829	26
4. NET RECONCILING ITEMS	-179	0	-9	-6	0	-194	-37	-2	628	395	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	645	0	0	409	0	1,054	-2,062	5,390	-158	4,224	26
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-919	0	0	36	0	-883	1,840	-3,171	1,548	-666	666
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	235	-235	0	-2	2	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-39	-235	0	443	2	171	-222	2,219	1,390	3,558	692
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,509	4,083	0	189	2,146	2,909	15,938	4,109	3,285	26,241	7,173
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,548	3,848	0	632	2,148	3,080	15,716	6,328	4,675	29,799	7,865

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	107,837	0	0	107,837	0	0	0	107,837	0
(II) EXTRA FORMULA	3,748	0	0	3,748	0	0	0	3,748	0
(III) OTHER MCU GRANTS	5,820	0	0	5,820	2,212	0	1,447	9,479	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	7,316	0	0	7,316	0
TOTAL ONTARIO GRANTS	117,405	0	0	117,405	9,528	0	1,447	128,380	0
(C) FEDERAL	0	0	0	0	22,698	126	0	22,824	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	477	0	0	477	0
2. FEES (A) TUITION CREDIT	31,366	0	0	31,366	0	0	0	31,366	0
(B) TUITION NON-CREDIT	0	71	0	71	0	0	0	71	0
(C) MISCELLANEOUS	1,289	0	7,586	8,875	0	0	488	9,363	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	244	6,097	32	6,373	26
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	8,250	0	0	8,250	0
6. SALES OF SERVICE AND PRODUCTS	0	0	25,707	25,707	0	0	0	25,707	0
7. INVESTMENT INCOME	3,330	0	0	3,330	632	1,032	637	5,631	0
8. MISCELLANEOUS	1,077	0	0	1,077	2,277	117	0	3,471	0
TOTAL	154,467	71	33,293	187,831	44,106	7,372	2,604	241,913	26

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,484	0	0	54,484	6,411	140	0	61,035
(B) OTHER INSTRUCTION AND RESEARCH	6,982	0	0	6,982	7,074	341	0	14,397
(C) OTHER SALARIES AND WAGES	46,446	34	9,554	56,034	11,759	0	0	67,793
TOTAL SALARIES AND WAGES	107,912	34	9,554	117,500	25,244	481	0	143,225
2. EMPLOYEE BENEFITS	12,791	4	1,095	13,890	1,361	22	0	15,273
TOTAL SALARIES AND BENEFITS	120,703	38	10,649	131,390	26,605	503	0	158,498
3. LIBRARY ACQUISITIONS	3,679	0	0	3,679	22	0	91	3,792
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,218	0	1,157	8,375	6,776	66	484	15,701
5. OPERATIONAL SUPPLIES AND EXPENSES	8,839	24	5,007	13,870	8,512	530	9	22,921
6. COST OF GOODS SOLD	0	0	11,411	11,411	0	0	0	11,411
7. UTILITIES	5,564	0	1,518	7,082	0	0	0	7,082
8. MUNICIPAL TAXES	1,248	0	519	1,767	0	0	0	1,767
9. RENOVATIONS AND ALTERATIONS	1,196	0	692	1,888	82	6	0	1,976
10. EXTERNALLY CONTRACTED SERVICES	346	0	0	346	0	0	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.	1,101	0	0	1,101	392	800	0	2,293
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,399	1,399	0	0	0	1,399
13. LAND AND SITE SERVICES	54	0	295	349	0	0	214	563
14. BUILDINGS	0	0	123	123	0	0	2,592	2,715
15. MISCELLANEOUS	3,695	0	108	3,803	3,742	75	0	7,620
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	153,643	62	32,878	186,583	46,131	1,980	3,390	238,084

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	54,484	0	54,484	0	0	0	0	0	0	54,484
(B) OTHER INSTRUCTION AND RESEARCH	6,982	0	6,982	0	0	0	0	0	0	6,982
(C) OTHER SALARIES AND WAGES	15,779	0	15,779	4,480	3,850	4,144	8,235	9,684	274	46,446
TOTAL SALARIES AND WAGES	77,245	0	77,245	4,480	3,850	4,144	8,235	9,684	274	107,912
2. EMPLOYEE BENEFITS	8,570	0	8,570	719	564	614	992	1,301	31	12,791
TOTAL SALARIES AND BENEFITS	85,815	0	85,815	5,199	4,414	4,758	9,227	10,985	305	120,703
3. LIBRARY ACQUISITIONS	0	0	0	3,679	0	0	0	0	0	3,679
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,756	0	4,756	498	1,111	168	462	209	14	7,218
5. OPERATIONAL SUPPLIES AND EXPENSES	5,222	0	5,222	245	314	572	1,121	1,013	352	8,839
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5,564	0	5,564
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,248	0	1,248
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,196	0	1,196
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	346	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,101	0	0	0	1,101
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	54	0	54
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,581	0	1,581	22	54	492	471	649	426	3,695
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	97,374	0	97,374	9,643	5,893	7,091	11,281	21,264	1,097	153,643

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,726
	NON-ACADEMIC	2,167
	TOTAL	5,893

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	963	267	1,683	0	0	2,913	215	0	510	725
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,353	293	1,486	0	16	3,148	282	0	441	723
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-390	-26	197	0	-16	-235	-67	0	69	2
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,288	293	1,486	0	16	4,083	1,571	0	575	2,146
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,898	267	1,683	0	0	3,848	1,504	0	644	2,148

* Other Operating funds are for the teaching resource office.

** Other Ancillary funds are for residence capital debt retirement.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED 30 APRIL 1990 (IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	201,917	0	9,526	42,928	0	254,371	42,298	17,445	16,344	330,458	874
2. TOTAL EXPENSE (FROM TABLE 3)	198,127	0	8,866	43,262	0	250,255	52,332	5,484	14,216	322,287	0
3. NET REVENUE (EXPENSE)	3,790	0	660	-334	0	4,116	-10,034	11,961	2,128	8,171	874
4. NET RECONCILING ITEMS	330	0	77	277	0	684	71	-731	0	24	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,120	0	737	-57	0	4,800	-9,963	11,230	2,128	8,195	874
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,858	0	225	620	0	-1,013	8,705	-4,326	-5,837	-2,471	2,471
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,327	2,327	0	-718	718	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-65	2,327	962	-155	718	3,787	-1,258	6,904	-3,709	5,724	3,345
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,082	8,761	2,218	865	8,069	18,831	14,939	37,404	11,123	82,297	17,425
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,147	11,088	3,180	710	8,787	22,618	13,681	44,308	7,414	88,021	20,770

Note: In addition to the above revenue and expenses, $4,151 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	142,383	0	0	142,383	0	0	0	142,383	0
(II) EXTRA FORMULA	6,487	0	0	6,487	0	0	0	6,487	0
(III) OTHER MCU GRANTS	7,391	96	192	7,679	259	0	9,231	17,169	0
(B) OTHER ONTARIO GRANTS	573	2,206	87	2,866	5,204	1,444	0	9,514	0
TOTAL ONTARIO GRANTS	156,834	2,302	279	159,415	5,463	1,444	9,231	175,553	0
(C) FEDERAL	562	809	0	1,371	24,087	217	0	25,675	40
(D) MUNICIPAL	0	0	0	0	50	0	0	50	1
(E) OTHER	177	0	0	177	722	348	0	1,247	0
2. FEES (A) TUITION CREDIT	36,074	0	0	36,074	0	0	0	36,074	0
(B) TUITION NON-CREDIT	0	4,677	0	4,677	0	0	0	4,677	0
(C) MISCELLANEOUS	3,397	0	14,485	17,882	0	0	0	17,882	0
3. BORROWINGS	0	0	0	0	0	0	6,162	6,162	0
4. DONATIONS	64	228	0	292	954	14,188	0	15,434	748
5. NON-GOVT. GRANTS & CONTRACTS	191	1,045	0	1,236	11,022	795	0	13,053	0
6. SALES OF SERVICE AND PRODUCTS	0	0	26,863	26,863	0	0	0	26,863	0
7. INVESTMENT INCOME	1,562	448	776	2,786	0	453	951	4,190	85
8. MISCELLANEOUS	3,056	17	525	3,598	0	0	0	3,598	0
TOTAL	201,917	9,526	42,928	254,371	42,298	17,445	16,344	330,458	874

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	77,206	1,845	0	79,051	2,866	527	0	82,444
(B) OTHER INSTRUCTION AND RESEARCH	5,822	167	0	5,989	14,334	2	0	20,325
(C) OTHER SALARIES AND WAGES	55,738	2,013	15,667	73,418	11,524	360	0	85,302
TOTAL SALARIES AND WAGES	138,766	4,025	15,667	158,458	28,724	889	0	188,071
2. EMPLOYEE BENEFITS	22,947	403	1,834	25,184	3,027	97	0	28,308
TOTAL SALARIES AND BENEFITS	161,713	4,428	17,501	183,642	31,751	986	0	216,379
3. LIBRARY ACQUISITIONS	5,136	9	0	5,145	0	31	0	5,176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,558	203	1,906	10,667	5,527	357	590	17,141
5. OPERATIONAL SUPPLIES AND EXPENSES	7,140	1,217	4,112	12,469	9,600	848	0	22,917
6. COST OF GOODS SOLD	0	0	10,900	10,900	0	0	0	10,900
7. UTILITIES	4,906	0	1,506	6,412	0	0	0	6,412
8. MUNICIPAL TAXES	1,425	0	687	2,112	0	0	0	2,112
9. RENOVATIONS AND ALTERATIONS	150	5	585	740	87	0	2,157	2,984
10. EXTERNALLY CONTRACTED SERVICES	2,219	0	307	2,526	0	0	0	2,526
11. SCHOLARSHIPS, BURSARIES, ETC.	3,047	3	0	3,050	0	2,203	0	5,253
12. PRINCIPAL AND INTEREST REPAYMENTS	572	1	1,930	2,503	0	0	0	2,503
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	1,009	1,009	0	0	9,822	10,831
15. MISCELLANEOUS	5,766	2,564	2,177	10,507	4,000	999	1,647	17,153
16. INTERNAL COST ALLOCATIONS	-2,505	436	642	-1,427	1,367	60	0	0
TOTAL	198,127	8,866	43,262	250,255	52,332	5,484	14,216	322,287

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	66,509	10,697	77,206	0	0	0	0	0	0	77,206
(B) OTHER INSTRUCTION AND RESEARCH	5,590	232	5,822	0	0	0	0	0	0	5,822
(C) OTHER SALARIES AND WAGES	17,531	3,597	21,128	7,480	4,346	3,637	8,254	9,010	1,883	55,738
TOTAL SALARIES AND WAGES	89,630	14,526	104,156	7,480	4,346	3,637	8,254	9,010	1,883	138,766
2. EMPLOYEE BENEFITS	14,452	3,046	17,498	1,247	709	489	1,384	1,315	305	22,947
TOTAL SALARIES AND BENEFITS	104,082	17,572	121,654	8,727	5,055	4,126	9,638	10,325	2,188	161,713
3. LIBRARY ACQUISITIONS	0	0	0	5,136	0	0	0	0	0	5,136
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,367	148	4,515	827	2,284	287	292	255	98	8,558
5. OPERATIONAL SUPPLIES AND EXPENSES	2,853	460	3,313	225	242	613	907	1,183	657	7,140
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,906	0	4,906
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,425	0	1,425
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	150	0	150
10. EXTERNALLY CONTRACTED SERVICES	1,394	381	1,775	0	11	66	211	71	85	2,219
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,047	0	0	0	3,047
12. PRINCIPAL AND INTEREST REPAYMENTS	166	12	178	0	344	50	0	0	0	572
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,776	219	2,995	34	143	380	700	786	728	5,766
16. INTERNAL COST ALLOCATIONS	42	-21	21	0	-231	69	-2,364	0	0	-2,505
TOTAL	115,680	18,771	134,451	14,949	7,848	8,638	9,384	19,101	3,756	198,127

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,728
	NON-ACADEMIC	3,120
	TOTAL	7,848

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,337	0	2,600	109	0	4,046	2,974	0	0	2,974
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,728	0	0	-9	0	1,719	2,256	0	0	2,256
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-391	0	2,600	118	0	2,327	718	0	0	718
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,384	0	4,278	1,099	0	8,761	8,069	0	0	8,069
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,993	0	6,878	1,217	0	11,088	8,787	0	0	8,787

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	46,896	0	0	8,534	0	55,430	1,766	2,140	1,854	61,190	79
2. TOTAL EXPENSE (FROM TABLE 3)	46,535	0	0	8,409	0	54,944	1,609	983	4,415	61,951	0
3. NET REVENUE (EXPENSE)	361	0	0	125	0	486	157	1,157	-2,561	-761	79
4. NET RECONCILING ITEMS	-757	0	0	-106	0	-863	0	0	863	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-396	0	0	19	0	-377	157	1,157	-1,698	-761	79
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,720	0	0	0	0	-3,720	5	-200	3,797	-118	118
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,888	-3,893	0	0	5	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-228	-3,893	0	19	5	-4,097	162	957	2,099	-879	197
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	490	5,754	0	-160	10	6,094	525	2,717	1,830	11,166	5,226
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	262	1,861	0	-141	15	1,997	687	3,674	3,929	10,287	5,423

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	30,259	0	0	30,259	0	0	0	30,259	0
(II) EXTRA FORMULA	3,124	0	0	3,124	0	0	0	3,124	0
(III) OTHER MCU GRANTS	1,011	0	288	1,299	0	0	468	1,767	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	251	126	0	377	0
TOTAL ONTARIO GRANTS	34,394	0	288	34,682	251	126	468	35,527	0
(C) FEDERAL	0	0	79	79	855	25	0	959	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	106	0	0	106	0
2. FEES (A) TUITION CREDIT	10,585	0	0	10,585	0	0	0	10,585	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	573	0	3,559	4,132	0	0	0	4,132	0
3. BORROWINGS	0	0	0	0	0	0	739	739	0
4. DONATIONS	0	0	0	0	0	757	270	1,027	28
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	554	288	0	842	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,515	4,515	0	0	0	4,515	0
7. INVESTMENT INCOME	1,261	0	0	1,261	0	805	348	2,414	51
8. MISCELLANEOUS	83	0	93	176	0	139	29	344	0
TOTAL	46,896	0	8,534	55,430	1,766	2,140	1,854	61,190	79

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	18,326	0	0	18,326	408	172	0	18,906
(B) OTHER INSTRUCTION AND RESEARCH	1,567	0	0	1,567	375	9	0	1,951
(C) OTHER SALARIES AND WAGES	12,108	0	2,187	14,295	0	100	0	14,395
TOTAL SALARIES AND WAGES	32,001	0	2,187	34,188	783	281	0	35,252
2. EMPLOYEE BENEFITS	3,957	0	257	4,214	23	12	0	4,249
TOTAL SALARIES AND BENEFITS	35,958	0	2,444	38,402	806	293	0	39,501
3. LIBRARY ACQUISITIONS	1,353	0	0	1,353	0	0	0	1,353
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,681	0	152	1,833	109	29	804	2,775
5. OPERATIONAL SUPPLIES AND EXPENSES	3,448	0	730	4,178	473	103	488	5,242
6. COST OF GOODS SOLD	0	0	3,845	3,845	0	0	0	3,845
7. UTILITIES	921	0	327	1,248	0	0	0	1,248
8. MUNICIPAL TAXES	392	0	0	392	0	0	0	392
9. RENOVATIONS AND ALTERATIONS	656	0	26	682	0	70	592	1,344
10. EXTERNALLY CONTRACTED SERVICES	127	0	0	127	0	0	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	447	0	0	447	0	289	0	736
12. PRINCIPAL AND INTEREST REPAYMENTS	35	0	646	681	0	0	0	681
13. LAND AND SITE SERVICES	0	0	0	0	0	0	800	800
14. BUILDINGS	0	0	0	0	0	0	1,731	1,731
15. MISCELLANEOUS	1,636	0	120	1,756	221	199	0	2,176
16. INTERNAL COST ALLOCATIONS	-119	0	119	0	0	0	0	0
TOTAL	46,535	0	8,409	54,944	1,609	983	4,415	61,951

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	18,326	0	18,326	0	0	0	0	0	0	18,326
(B) OTHER INSTRUCTION AND RESEARCH	1,567	0	1,567	0	0	0	0	0	0	1,567
(C) OTHER SALARIES AND WAGES	3,762	0	3,762	1,414	599	1,359	2,256	1,873	845	12,108
TOTAL SALARIES AND WAGES	23,655	0	23,655	1,414	599	1,359	2,256	1,873	845	32,001
2. EMPLOYEE BENEFITS	2,765	0	2,765	212	75	167	291	337	110	3,957
TOTAL SALARIES AND BENEFITS	26,420	0	26,420	1,626	674	1,526	2,547	2,210	955	35,958
3. LIBRARY ACQUISITIONS	0	0	0	1,353	0	0	0	0	0	1,353
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	849	0	849	55	440	5	96	167	69	1,681
5. OPERATIONAL SUPPLIES AND EXPENSES	1,658	0	1,658	107	251	354	336	336	406	3,448
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	921	0	921
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	392	0	392
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	656	0	656
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	127	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	447	0	0	0	447
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	35	35
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	684	0	684	7	11	70	223	78	563	1,636
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-64	-55	0	0	-119
TOTAL	29,611	0	29,611	3,148	1,376	2,338	3,147	4,887	2,028	46,535

CENTRAL COMPUTING COSTS:		
	ACADEMIC	826
	NON-ACADEMIC	550
	TOTAL	1,376

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-3,530	-3,530	0	0	49	49
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	363	363	0	0	44	44
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-3,893	-3,893	0	0	5	5
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,754	5,754	0	0	10	10
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	1,861	1,861	0	0	15	15

* Other Operating funds are for program development, $1,711 thousand; scholarships, $125 thousand; and computer equipment, $25 thousand.

** Other Ancillary funds are for WLU press, $11 thousand; and residence improvements, $4 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	90,302	0	0	12,827	0	103,129	7,663	1,926	7,537	120,255	563
2. TOTAL EXPENSE (FROM TABLE 3)	87,400	0	0	12,804	0	100,204	7,241	1,770	3,342	112,557	0
3. NET REVENUE (EXPENSE)	2,902	0	0	23	0	2,925	422	156	4,195	7,698	563
4. NET RECONCILING ITEMS	0	0	0	-146	0	-146	0	0	146	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,902	0	0	-123	0	2,779	422	156	4,341	7,698	563
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-219	0	0	-279	0	-498	-38	97	438	-1	1
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,192	2,333	0	-86	-55	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	491	2,333	0	-488	-55	2,281	384	253	4,779	7,697	564
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	102	7,298	0	488	179	8,067	4,642	1,048	5,676	19,433	4,857
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	593	9,631	0	0	124	10,348	5,026	1,301	10,455	27,130	5,421

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	60,265	0	0	60,265	0	0	0	60,265	0
(II) EXTRA FORMULA	3,711	0	0	3,711	0	0	0	3,711	0
(III) OTHER MCU GRANTS	2,271	0	146	2,417	559	0	4,917	7,893	0
(B) OTHER ONTARIO GRANTS	17	0	0	17	1,805	324	2	2,148	0
TOTAL ONTARIO GRANTS	66,264	0	146	66,410	2,364	324	4,919	74,017	0
(C) FEDERAL	0	0	0	0	3,969	0	0	3,969	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	84	0	0	84	0
2. FEES (A) TUITION CREDIT	20,768	0	0	20,768	0	0	0	20,768	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,310	0	3,248	4,558	0	0	0	4,558	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	4	1,295	1,934	3,233	453
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,242	0	0	1,242	0
6. SALES OF SERVICE AND PRODUCTS	0	0	9,433	9,433	0	0	0	9,433	0
7. INVESTMENT INCOME	1,776	0	0	1,776	0	307	684	2,767	110
8. MISCELLANEOUS	184	0	0	184	0	0	0	184	0
TOTAL	90,302	0	12,827	103,129	7,663	1,926	7,537	120,255	563

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	33,072	0	0	33,072	0	0	0	33,072
(B) OTHER INSTRUCTION AND RESEARCH	5,305	0	0	5,305	3,570	0	0	8,875
(C) OTHER SALARIES AND WAGES	24,351	0	3,594	27,945	0	0	0	27,945
TOTAL SALARIES AND WAGES	62,728	0	3,594	66,322	3,570	0	0	69,892
2. EMPLOYEE BENEFITS	8,661	0	571	9,232	207	0	0	9,439
TOTAL SALARIES AND BENEFITS	71,389	0	4,165	75,554	3,777	0	0	79,331
3. LIBRARY ACQUISITIONS	1,768	0	0	1,768	0	0	0	1,768
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,067	0	319	4,386	1,571	0	0	5,957
5. OPERATIONAL SUPPLIES AND EXPENSES	2,656	0	838	3,494	1,893	1,401	102	6,890
6. COST OF GOODS SOLD	0	0	4,732	4,732	0	0	0	4,732
7. UTILITIES	2,065	0	811	2,876	0	0	0	2,876
8. MUNICIPAL TAXES	689	0	94	783	0	0	0	783
9. RENOVATIONS AND ALTERATIONS	656	0	127	783	0	0	2,584	3,367
10. EXTERNALLY CONTRACTED SERVICES	275	0	71	346	0	0	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.	919	0	0	919	0	369	0	1,288
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	875	875	0	0	0	875
13. LAND AND SITE SERVICES	0	0	437	437	0	0	0	437
14. BUILDINGS	0	0	135	135	0	0	656	791
15. MISCELLANEOUS	3,116	0	0	3,116	0	0	0	3,116
16. INTERNAL COST ALLOCATIONS	-200	0	200	0	0	0	0	0
TOTAL	87,400	0	12,804	100,204	7,241	1,770	3,342	112,557

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	33,072	0	33,072	0	0	0	0	0	0	33,072
(B) OTHER INSTRUCTION AND RESEARCH	5,305	0	5,305	0	0	0	0	0	0	5,305
(C) OTHER SALARIES AND WAGES	6,473	0	6,473	3,405	1,864	2,194	3,738	5,898	779	24,351
TOTAL SALARIES AND WAGES	44,850	0	44,850	3,405	1,864	2,194	3,738	5,898	779	62,728
2. EMPLOYEE BENEFITS	6,006	0	6,006	483	271	279	599	961	62	8,661
TOTAL SALARIES AND BENEFITS	50,856	0	50,856	3,888	2,135	2,473	4,337	6,859	841	71,389
3. LIBRARY ACQUISITIONS	0	0	0	1,768	0	0	0	0	0	1,768
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,600	0	1,600	190	1,459	217	225	372	4	4,067
5. OPERATIONAL SUPPLIES AND EXPENSES	1,265	0	1,265	106	87	206	304	557	131	2,656
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,065	0	2,065
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	689	0	689
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	656	0	656
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	275	0	275
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	919	0	0	0	919
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,104	0	1,104	0	48	397	330	277	960	3,116
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-16	0	-184	-200
TOTAL	54,825	0	54,825	5,952	3,729	4,212	5,180	11,750	1,752	87,400

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,244
	NON-ACADEMIC	485
	TOTAL	3,729

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-180	598	2,680	10	-775	2,333	-55	0	0	-55
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-180	598	2,680	10	-775	2,333	-55	0	0	-55
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	321	1,001	0	150	5,826	7,298	179	0	0	179
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	141	1,599	2,680	160	5,051	9,631	124	0	0	124

* Other Operating funds are for financial planning $1,500 thousand; stabilization, $1,801 thousand; and capital equipment, $1,750 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	222,879	0	4,068	29,812	0	256,759	20,216	4,377	23,628	304,980	2,548
2. TOTAL EXPENSE (FROM TABLE 3)	225,973	0	4,069	28,986	0	259,028	17,888	1,542	19,332	297,790	0
3. NET REVENUE (EXPENSE)	-3,094	0	-1	826	0	-2,269	2,328	2,835	4,296	7,190	2,548
4. NET RECONCILING ITEMS	399	0	1	-748	0	-348	0	0	-3,368	-3,716	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,695	0	0	78	0	-2,617	2,328	2,835	928	3,474	2,548
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	3,360	0	0	-201	0	3,159	-1,591	-2,213	1,130	485	-485
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-167	167	0	123	-123	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	498	167	0	0	-123	542	737	622	2,058	3,959	2,063
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,236	4,991	0	0	1,144	2,899	12,538	8,631	26,079	50,147	6,552
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,738	5,158	0	0	1,021	3,441	13,275	9,253	28,137	54,106	8,615

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	138,509	0	0	138,509	0	0	0	138,509	0
(II) EXTRA FORMULA	14,669	0	0	14,669	0	0	0	14,669	0
(III) OTHER MCU GRANTS	6,104	0	748	6,852	1,845	0	6,868	15,565	0
(B) OTHER ONTARIO GRANTS	187	22	0	209	481	0	0	690	0
TOTAL ONTARIO GRANTS	159,469	22	748	160,239	2,326	0	6,868	169,433	0
(C) FEDERAL	320	1	0	321	14,369	0	0	14,690	38
(D) MUNICIPAL	18	0	0	18	117	0	0	135	0
(E) OTHER	624	0	0	624	1,238	0	0	1,862	0
2. FEES (A) TUITION CREDIT	53,472	0	0	53,472	0	0	0	53,472	0
(B) TUITION NON-CREDIT	0	3,821	0	3,821	0	0	0	3,821	0
(C) MISCELLANEOUS	3,589	224	9,822	13,635	0	0	1,252	14,887	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	479	0	0	479	0	3,704	109	4,292	1,744
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	2,166	0	0	2,166	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,857	18,857	0	0	0	18,857	0
7. INVESTMENT INCOME	3,782	0	0	3,782	0	673	3,201	7,656	766
8. MISCELLANEOUS	1,126	0	385	1,511	0	0	12,198	13,709	0
TOTAL	222,879	4,068	29,812	256,759	20,216	4,377	23,628	304,980	2,548

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	89,117	0	0	89,117	1,640	0	0	90,757
(B) OTHER INSTRUCTION AND RESEARCH	7,392	1,596	0	8,988	2,923	0	0	11,911
(C) OTHER SALARIES AND WAGES	68,303	875	6,310	75,488	4,439	577	0	80,504
TOTAL SALARIES AND WAGES	164,812	2,471	6,310	173,593	9,002	577	0	183,172
2. EMPLOYEE BENEFITS	20,810	127	787	21,724	493	3	0	22,220
TOTAL SALARIES AND BENEFITS	185,622	2,598	7,097	195,317	9,495	580	0	205,392
3. LIBRARY ACQUISITIONS	4,216	0	0	4,216	0	112	0	4,328
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,829	89	781	8,699	1,961	50	2,918	13,628
5. OPERATIONAL SUPPLIES AND EXPENSES	6,184	753	3,133	10,070	3,730	404	24	14,228
6. COST OF GOODS SOLD	0	0	11,041	11,041	0	0	0	11,041
7. UTILITIES	6,960	22	2,576	9,558	46	0	0	9,604
8. MUNICIPAL TAXES	1,577	0	0	1,577	0	0	0	1,577
9. RENOVATIONS AND ALTERATIONS	999	8	1,251	2,258	0	0	6,795	9,053
10. EXTERNALLY CONTRACTED SERVICES	883	0	1,127	2,010	0	0	268	2,278
11. SCHOLARSHIPS, BURSARIES, ETC.	2,498	0	0	2,498	0	396	0	2,894
12. PRINCIPAL AND INTEREST REPAYMENTS	472	0	1,722	2,194	0	0	0	2,194
13. LAND AND SITE SERVICES	0	0	0	0	0	0	4,217	4,217
14. BUILDINGS	0	0	0	0	0	0	4,887	4,887
15. MISCELLANEOUS	8,733	599	258	9,590	2,656	0	223	12,469
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	225,973	4,069	28,986	259,028	17,888	1,542	19,332	297,790

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	89,117	0	89,117	0	0	0	0	0	0	89,117
(B) OTHER INSTRUCTION AND RESEARCH	7,392	0	7,392	0	0	0	0	0	0	7,392
(C) OTHER SALARIES AND WAGES	26,600	0	26,600	7,158	4,944	4,316	11,799	11,474	2,012	68,303
TOTAL SALARIES AND WAGES	123,109	0	123,109	7,158	4,944	4,316	11,799	11,474	2,012	164,812
2. EMPLOYEE BENEFITS	14,860	0	14,860	1,001	684	580	1,507	1,744	434	20,810
TOTAL SALARIES AND BENEFITS	137,969	0	137,969	8,159	5,628	4,896	13,306	13,218	2,446	185,622
3. LIBRARY ACQUISITIONS	0	0	0	4,216	0	0	0	0	0	4,216
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,938	0	2,938	196	2,548	178	847	816	306	7,829
5. OPERATIONAL SUPPLIES AND EXPENSES	2,674	0	2,674	258	162	213	1,749	1,058	70	6,184
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,960	0	6,960
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,577	0	1,577
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	999	0	999
10. EXTERNALLY CONTRACTED SERVICES	54	0	54	27	0	0	0	728	74	883
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,498	0	0	0	2,498
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	472	472
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,862	0	3,862	111	927	413	1,541	334	1,545	8,733
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	147,497	0	147,497	12,967	9,265	8,198	17,443	25,690	4,913	225,973

CENTRAL COMPUTING COSTS:		
	ACADEMIC	5,601
	NON-ACADEMIC	3,664
	TOTAL	9,265

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	5,158	0	0	5,158	196	0	0	196
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	4,991	0	0	4,991	319	0	0	319
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	167	0	0	167	-123	0	0	-123
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	4,991	0	0	4,991	1,144	0	0	1,144
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	5,158	0	0	5,158	1,021	0	0	1,021

Volume

2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1989-90

Volume II - Affiliated and Federated Colleges and Universities

Council of Finance Officers
Universities of Ontario

COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1989-90

Volume II - Affiliated and Federated Colleges and Universities

Prepared by the
COU Research Division
Requests for further information
should be directed to
Dr. James A. McAllister
Research Associate (Finance)

Council of Ontario Universities
Conseil des Universités de l'Ontario
444 Yonge Street
Suite 203
Toronto, Ontario M5B 2H4

December 1990

90 - 6

ISBN 0 - 88799 - 253 - 6
ISSN 0823 - 5872

TABLE OF CONTENTS

VOLUME II - AFFILIATED AND FEDERATED INSTITUTIONS

1. GENERAL CAVEAT iii

2. SUMMARY INFORMATION FOR AFFILIATED AND FEDERATED INSTITUTIONS 1

Table 1 Combined Revenue and Expense and Changes in Fund Balances 3

Table 2 Revenue and Additions by Source and Type of Fund 4

Table 2A Percentage of Operating Revenue by Source 5

Table 2B Percentage Analysis of Expendable Revenue and Additions by Type of Fund by Institution 6

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 7

Table 3A Percentage Analysis of Expenses by Type of Fund by Institution 8

Table 4 Actual Operating Expenses by Object and Functional Area 9

Table 4A Percentage of Operating Expenses by Object of Expense by Institution 10

Table 4B Percentage of Operating Expenses by Functional Area by Institution 11

Table 5 General Funds Changes in Appropriated Fund Balances 12

Table 6 Percentage Analysis of Revenues by Source and by Type of Fund 1985-86 to 1989-90 13

Table 7 Percentage Analysis of Expenses by Object of Expense, by Functional Area, and by Type of Fund 1985-86 to 1989-90 14

3. FINANCIAL INFORMATION FOR EACH INSTITUTION

Institution (University Affiliation)

Huntington University (Laurentian) 15

University of Sudbury (Laurentian) 23

Thorneloe University (Laurentian) 31

McMaster Divinity College (McMaster) 39

Univérsitè Saint Paul (Ottawa) 47

Queen's Theological College (Queen's) 55

Knox College (Toronto) 63

Regis College (Toronto) 71

St. Augustine's Seminary (Toronto) 79

University of St. Michael's College (Toronto) 87

University of Trinity College (Toronto) 95

Victoria University (Toronto) 103

Wycliffe College (Toronto) 111

Conrad Grebel College (Waterloo) 119

Renison College (Waterloo) 127

University of St. Jerome's College (Waterloo) 135

St. Paul's United College (Waterloo) 143

Brescia College (Western Ontario) 151

Huron College (Western Ontario) 159

King's College & St. Peter's Seminary (Western Ontario) 167

Waterloo Lutheran Seminary (Wilfrid Laurier) 175

Dominicain College 183

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

SUMMARY INFORMATION FOR AFFILIATED AND FEDERATED INSTITUTIONS

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	70,645	0	177	22,073	0	92,895	592	8,887	1,690	104,064	4,984
2. TOTAL EXPENSE (FROM TABLE 3)	73,733	0	123	21,633	0	95,489	544	3,339	1,485	100,857	0
3. NET REVENUE (EXPENSE)	-3,088	0	54	440	0	-2,594	48	5,548	205	3,207	4,984
4. NET RECONCILING ITEMS	1,801	0	-9	-1,512	0	280	0	-95	0	185	-190
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,287	0	45	-1,072	0	-2,314	48	5,453	205	3,392	4,794
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	4,076	0	16	825	0	4,917	26	-3,884	-1,970	-911	911
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-555	555	0	106	-106	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,234	555	61	-141	-106	2,603	74	1,569	-1,765	2,481	5,705
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,874	656	-286	1,995	106	6,345	247	35,536	4,577	46,705	55,250
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	6,108	1,211	-225	1,854	0	8,948	321	37,105	2,812	49,186	60,955

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	22,597	0	0	22,597	0	0	0	22,597	0
(II) EXTRA FORMULA	3,542	0	0	3,542	0	0	0	3,542	0
(III) OTHER MCU GRANTS	985	0	0	985	0	0	0	985	0
(B) OTHER ONTARIO GRANTS	0	0	86	86	0	0	0	86	0
TOTAL ONTARIO GRANTS	27,124	0	86	27,210	0	0	0	27,210	0
(C) FEDERAL	15	13	0	28	587	58	0	673	0
(D) MUNICIPAL	5	0	0	5	0	0	0	5	0
(E) OTHER	540	0	0	540	0	0	0	540	0
2. FEES (A) TUITION CREDIT	23,632	0	0	23,632	0	0	0	23,632	0
(B) TUITION NON-CREDIT	0	92	0	92	0	0	0	92	0
(C) MISCELLANEOUS	148	0	14,060	14,208	0	0	0	14,208	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	7,713	0	833	8,546	5	2,876	587	12,014	3,680
5. NON-GOVT. GRANTS & CONTRACTS	2,700	40	11	2,751	0	56	790	3,597	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,981	6,981	0	0	0	6,981	0
7. INVESTMENT INCOME	4,549	0	66	4,615	0	5,892	312	10,819	1,040
8. MISCELLANEOUS	4,219	32	36	4,287	0	5	1	4,293	264
TOTAL	70,645	177	22,073	92,895	592	8,887	1,690	104,064	4,984

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SOURCE OF REVENUE	HUNT (1)	SUDB (2)	THOR (3)	McMA DIVI (4)	SAINT PAUL (5)	QUEE THEO (6)	KNOX (7)	REGI (8)	ST AUGU (9)	ST MICH (10)	TRIN (11)	VICT (12)	WYCL (13)	CONR GREB (14)	RENI (15)	ST JERO (16)	ST PAULS (17)	BRES (18)	HURON (19)	KINGS ST PE (20)	WAT LUTH (21)	DOMI (22)	TOTAL (23)
1. GOVERNMENT GRANTS AND CONTRACTS																							
(A) ONTARIO MCU																							
(I) FORMULA	59.3	46.3	34.4	19.6	25.1	17.2	31.3	5.6	0.0	7.4	9.8	17.5	30.1	54.6	64.9	71.4	55.5	52.9	48.0	57.0	30.4	11.2	32.0
(II) EXTRA FORMULA	16.9	23.4	24.9	1.0	20.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.2	12.4	5.7	0.0	12.3	5.0
(III) OTHER MCU GRANTS	1.1	4.9	0.4	0.3	2.1	0.0	1.2	0.9	0.0	0.3	0.3	0.2	2.2	5.7	0.0	1.6	15.3	2.5	2.5	2.0	0.0	2.1	1.4
(B) OTHER ONTARIO GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL ONTARIO GRANTS	77.3	74.6	59.8	21.0	47.8	17.2	32.5	6.5	0.0	7.6	10.1	17.7	32.3	60.5	64.9	73.0	70.8	59.6	63.0	64.7	30.4	25.6	38.4
(C) FEDERAL	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.1	0.0	0.0	0.0	0.0	0.0
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
2. FEES (A) TUITION CREDIT	22.2	21.3	35.5	12.2	15.9	6.4	4.8	19.8	34.7	47.7	54.0	53.7	20.9	21.9	23.6	24.4	28.6	37.2	26.0	28.7	14.5	19.2	33.5
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	0.0	0.7	0.0	0.0	0.2	0.0	0.0	0.0	2.3	0.0	0.0	0.4	0.0	0.0	0.4	0.1	0.0	0.4	0.0	0.4	0.0	3.7	0.2
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.1	1.7	1.3	6.4	36.1	2.8	5.1	68.5	44.6	5.7	28.5	6.7	11.2	3.2	3.7	0.0	0.0	0.0	0.0	4.0	0.0	8.1	10.9
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.0	0.1	33.9	0.0	9.7	42.5	0.0	0.0	7.5	0.0	0.0	0.0	10.5	0.0	0.0	0.0	0.0	4.2	0.0	34.1	38.1	3.8
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.4	1.1	3.3	15.9	0.0	25.1	10.9	4.6	16.9	3.4	0.5	21.4	29.7	3.9	6.3	2.3	0.0	1.9	6.0	1.7	21.1	0.4	6.4
8. MISCELLANEOUS	0.0	0.2	0.0	10.6	0.0	38.8	4.2	0.6	1.4	23.8	6.9	0.1	5.9	0.0	1.1	0.3	0.0	0.8	0.8	0.5	0.0	5.0	6.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	73.7	0.0	25.7	0.0	0.6	100.0	98.9	1.1	100.0
UNIVERSITY OF SUDBURY	66.3	0.0	21.5	1.9	10.3	100.0	100.0	0.0	100.0
THORNELOE UNIVERSITY	82.0	0.0	13.6	0.0	4.3	100.0	96.5	3.5	100.0
McMASTER DIVINITY	68.2	0.2	0.0	0.0	31.5	100.0	100.0	0.0	100.0
UNIVERSITE SAINT PAUL	68.1	0.0	24.5	1.2	6.2	100.0	100.0	0.0	100.0
QUEEN'S THEOLOGICAL	99.0	0.6	0.0	0.0	0.4	100.0	100.0	0.0	100.0
KNOX COLLEGE	56.5	0.0	28.3	0.0	15.2	100.0	100.0	0.0	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
ST AUGUSTINE'S SEMINARY	48.6	0.0	51.4	0.0	0.0	100.0	43.6	56.4	100.0
ST MICHAEL'S COLLEGE	75.4	0.6	18.3	0.0	5.7	100.0	100.0	0.0	100.0
TRINITY COLLEGE	43.5	0.0	28.3	0.0	28.3	100.0	100.0	0.0	100.0
VICTORIA COLLEGE	61.5	0.4	26.7	2.4	9.0	100.0	100.0	0.0	100.0
WYCLIFFE COLLEGE	38.4	0.0	16.9	0.0	44.7	100.0	100.0	0.0	100.0
CONRAD GREBEL COLLEGE	72.5	0.0	27.5	0.0	0.0	100.0	94.6	5.4	100.0
RENISON COLLEGE	75.2	0.0	24.6	0.0	0.2	100.0	98.5	1.5	100.0
ST JEROME'S COLLEGE	76.2	0.0	15.0	0.0	8.8	100.0	100.0	0.0	100.0
ST PAUL'S UNITED	29.1	0.0	66.3	0.0	4.6	100.0	90.1	9.9	100.0
BRESCIA COLLEGE	71.7	0.0	28.1	0.0	0.2	100.0	100.0	0.0	100.0
HURON COLLEGE	71.7	0.0	22.5	0.0	5.7	100.0	100.0	0.0	100.0
KING'S & ST PETER'S	83.7	0.0	13.9	0.3	2.2	100.0	96.7	3.3	100.0
WATERLOO LUTHERAN SEMINARY	90.9	0.0	0.0	0.0	9.1	100.0	100.0	0.0	100.0
DOMINICAIN COLLEGE	92.2	0.0	7.4	0.4	0.0	100.0	100.0	0.0	100.0
AVERAGE ALL INSTITUTIONS	69.0	0.2	21.6	0.6	8.7	100.0	98.4	1.6	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	31,528	0	0	31,528	0	56	0	31,584
(B) OTHER INSTRUCTION AND RESEARCH	1,365	0	0	1,365	104	9	0	1,478
(C) OTHER SALARIES AND WAGES	16,142	36	7,061	23,239	137	105	0	23,481
TOTAL SALARIES AND WAGES	49,035	36	7,061	56,132	241	170	0	56,543
2. EMPLOYEE BENEFITS	4,909	2	787	5,698	1	1	0	5,700
TOTAL SALARIES AND BENEFITS	53,944	38	7,848	61,830	242	171	0	62,243
3. LIBRARY ACQUISITIONS	1,566	0	0	1,566	64	7	9	1,646
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,692	1	940	2,633	17	31	27	2,708
5. OPERATIONAL SUPPLIES AND EXPENSES	3,441	45	1,622	5,108	131	42	28	5,309
6. COST OF GOODS SOLD	0	0	2,626	2,626	0	0	0	2,626
7. UTILITIES	1,754	0	1,586	3,340	0	0	0	3,340
8. MUNICIPAL TAXES	310	0	3	313	0	0	0	313
9. RENOVATIONS AND ALTERATIONS	1,482	0	757	2,239	0	141	1,017	3,397
10. EXTERNALLY CONTRACTED SERVICES	1,284	0	4,810	6,094	0	0	0	6,094
11. SCHOLARSHIPS, BURSARIES, ETC.	1,464	0	0	1,464	0	1,830	0	3,294
12. PRINCIPAL AND INTEREST REPAYMENTS	480	0	797	1,277	0	521	141	1,939
13. LAND AND SITE SERVICES	57	0	39	96	0	0	75	171
14. BUILDINGS	0	0	0	0	0	0	147	147
15. MISCELLANEOUS	6,511	39	353	6,903	90	596	41	7,630
16. INTERNAL COST ALLOCATIONS	-252	0	252	0	0	0	0	0
TOTAL	73,733	123	21,633	95,489	544	3,339	1,485	100,857

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	74.7	0.0	24.7	0.0	0.6	100.0	96.4	3.6	100.0
UNIVERSITY OF SUDBURY	82.3	0.0	15.6	2.1	0.0	100.0	100.0	0.0	100.0
THORNELOE UNIVERSITY	81.8	0.0	17.3	0.0	0.9	100.0	96.3	3.7	100.0
McMASTER DIVINITY	85.0	0.6	0.0	0.0	14.4	100.0	100.0	0.0	100.0
UNIVERSITE SAINT PAUL	71.1	0.0	25.5	0.8	2.6	100.0	100.0	0.0	100.0
QUEEN'S THEOLOGICAL	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
KNOX COLLEGE	67.9	0.0	26.1	0.0	6.0	100.0	100.0	0.0	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
ST AUGUSTINE'S SEMINARY	83.1	0.0	16.5	0.0	0.4	100.0	64.1	35.9	100.0
ST MICHAEL'S COLLEGE	74.1	0.7	20.2	0.0	5.1	100.0	100.0	0.0	100.0
TRINITY COLLEGE	62.4	0.0	31.6	0.0	6.0	100.0	100.0	0.0	100.0
VICTORIA COLLEGE	67.0	0.0	27.0	2.3	3.7	100.0	100.0	0.0	100.0
WYCLIFFE COLLEGE	65.7	0.0	6.2	0.0	28.1	100.0	100.0	0.0	100.0
CONRAD GREBEL COLLEGE	76.1	0.0	23.9	0.0	0.0	100.0	97.3	2.7	100.0
RENISON COLLEGE	73.9	0.0	26.0	0.0	0.1	100.0	100.0	0.0	100.0
ST JEROME'S COLLEGE	78.9	0.0	18.4	0.0	2.7	100.0	100.0	0.0	100.0
ST PAUL'S UNITED	52.9	0.0	44.4	0.0	2.8	100.0	92.6	7.4	100.0
BRESCIA COLLEGE	73.9	0.0	26.0	0.0	0.0	100.0	100.0	0.0	100.0
HURON COLLEGE	72.7	0.0	25.1	0.0	2.1	100.0	100.0	0.0	100.0
KING'S & ST PETER'S	84.6	0.0	15.0	0.3	0.0	100.0	98.9	1.1	100.0
WATERLOO LUTHERAN SEMINARY	95.0	0.0	0.0	0.4	4.6	100.0	100.0	0.0	100.0
DOMINICAIN COLLEGE	94.2	0.0	5.5	0.4	0.0	100.0	100.0	0.0	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	31,528	0	31,528	0	0	0	0	0	0	31,528
(B) OTHER INSTRUCTION AND RESEARCH	1,365	0	1,365	0	0	0	0	0	0	1,365
(C) OTHER SALARIES AND WAGES	1,513	0	1,513	3,243	0	740	6,668	3,591	387	16,142
TOTAL SALARIES AND WAGES	34,406	0	34,406	3,243	0	740	6,668	3,591	387	49,035
2. EMPLOYEE BENEFITS	3,251	0	3,251	320	0	79	775	442	42	4,909
TOTAL SALARIES AND BENEFITS	37,657	0	37,657	3,563	0	819	7,443	4,033	429	53,944
3. LIBRARY ACQUISITIONS	0	0	0	1,566	0	0	0	0	0	1,566
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	470	0	470	233	0	30	605	323	31	1,692
5. OPERATIONAL SUPPLIES AND EXPENSES	1,197	0	1,197	207	0	90	912	736	299	3,441
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,754	0	1,754
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	310	0	310
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,482	0	1,482
10. EXTERNALLY CONTRACTED SERVICES	505	0	505	13	0	76	307	383	0	1,284
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,464	0	0	0	1,464
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	393	0	87	480
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	57	0	57
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,944	0	1,944	32	0	493	1,604	620	1,818	6,511
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-50	-202	0	0	-252
TOTAL	41,773	0	41,773	5,614	0	2,922	11,062	9,698	2,664	73,733

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 4A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

OBJECT OF EXPENSE	HUNT (1)	SUDB (2)	THOR (3)	McMA DIVI (4)	SAINT PAUL (5)	QUEE THEO (6)	KNOX (7)	REGI (8)	ST AUGU (9)	ST MICH (10)	TRIN (11)	VICT (12)	WYCL (13)	CONR GREB (14)	RENI (15)	ST JERO (16)	ST PAULS (17)	BRES (18)	HURON (19)	KINGS ST PE (20)	WAT LUTH (21)	DOMI (22)	TOTAL (23)
1. SALARIES AND WAGES																							
(A) ACADEMIC RANKS	43.5	44.8	54.9	41.7	45.2	55.0	43.1	45.1	18.7	43.0	28.1	44.8	31.0	38.7	57.5	43.1	30.2	43.2	46.0	44.4	50.3	44.3	42.8
(B) OTHER INSTRUCTION & RESEARCH	0.0	0.0	0.0	0.0	0.4	0.0	2.3	0.0	0.0	3.0	3.8	1.9	3.5	8.1	0.0	4.3	9.3	0.0	0.0	1.0	6.0	1.3	1.9
(C) OTHER SALARIES AND WAGES	18.4	18.3	14.3	24.0	27.3	10.5	21.1	18.1	30.0	24.0	30.5	24.7	26.6	18.2	7.1	13.7	16.1	19.5	14.0	22.3	17.2	18.0	21.9
TOTAL SALARIES AND WAGES	62.0	63.1	69.2	65.7	72.9	65.5	66.5	63.2	48.7	70.0	62.4	71.3	61.2	65.1	64.6	61.1	55.7	62.7	60.1	67.7	73.4	63.6	66.5
2. EMPLOYEE BENEFITS	7.8	5.8	7.3	7.5	6.7	8.2	10.8	3.2	3.2	5.1	8.5	8.1	9.0	7.9	7.0	6.7	4.9	4.5	6.2	6.8	8.6	1.5	6.7
TOTAL SALARIES AND BENEFITS	69.7	68.9	76.5	73.2	79.6	73.7	77.4	66.4	51.9	75.1	70.9	79.4	70.2	73.0	71.6	67.8	60.6	67.2	66.3	74.6	82.0	65.1	73.2
3. LIBRARY ACQUISITIONS	0.0	1.5	1.1	0.0	3.4	2.4	2.5	1.6	1.2	2.3	1.8	1.9	2.4	2.4	0.4	1.0	0.3	1.8	2.8	2.4	3.2	8.4	2.1
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0.0	3.7	1.9	2.3	5.0	0.7	0.6	3.2	2.0	1.7	2.0	0.6	1.3	3.6	0.6	1.8	1.1	3.1	4.0	2.8	0.5	5.1	2.3
5. OPERATIONAL SUPPLIES AND EXPENSES	11.7	3.2	8.8	4.6	3.3	1.8	6.6	5.3	3.4	4.4	3.4	6.5	6.7	4.0	4.0	4.6	3.2	3.1	3.5	5.2	4.9	6.8	4.7
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	0.0	3.3	0.0	4.2	1.8	0.0	2.8	1.4	6.3	2.9	3.6	3.8	6.0	1.4	1.0	1.7	6.5	2.7	0.0	0.9	2.7	0.8	2.4
8. MUNICIPAL TAXES	0.0	0.0	0.0	0.3	0.0	0.0	0.5	0.5	0.2	0.1	0.1	0.1	0.5	0.0	0.0	0.0	0.0	2.2	1.2	1.3	0.0	0.8	0.4
9. RENOVATIONS AND ALTERATIONS	0.0	4.2	0.0	0.0	1.5	0.0	0.0	0.0	0.0	1.9	3.0	6.2	2.9	0.4	0.0	2.7	1.6	2.4	0.0	0.4	0.0	0.2	2.0
10. EXTERNALLY CONTRACTED SERVICES	11.6	9.7	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	2.1	0.0	0.0	0.0	0.0	1.4	12.2	1.5	8.7	1.6	0.0	0.0	1.7
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.7	0.0	0.0	0.8	5.7	0.0	2.2	24.8	3.1	1.6	0.0	0.0	1.2	0.0	0.0	0.0	2.7	3.0	1.3	2.8	0.0	2.0
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	2.7	1.5	0.1	0.0	0.0	1.9	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.7
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.6	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.1
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	7.0	2.8	11.7	15.4	4.6	15.7	9.6	17.9	9.1	4.6	10.4	2.4	10.0	13.5	20.6	19.0	12.7	13.2	10.3	11.0	3.9	12.9	8.8
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.5	-1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1.4	0.0	0.0	-0.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH											
INSTITUTION	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
HUNTINGTON UNIVERSITY	59.2	0.0	59.2	0.0	0.0	59.2	0.0	0.0	40.8	0.0	0.0	100.0
UNIVERSITY OF SUDBURY	54.4	0.0	54.4	6.7	0.0	61.1	0.0	2.7	24.5	11.7	0.0	100.0
THORNELOE UNIVERSITY	66.9	0.0	66.9	1.1	0.0	68.0	0.0	0.0	32.0	0.0	0.0	100.0
McMASTER DIVINITY	59.2	0.0	59.2	0.0	0.0	59.2	0.0	0.0	29.2	11.6	0.0	100.0
UNIVERSITE SAINT PAUL	65.4	0.0	65.4	11.9	0.0	77.2	0.0	1.7	11.2	9.0	0.8	100.0
QUEEN'S THEOLOGICAL	74.3	0.0	74.3	2.4	0.0	76.6	0.0	6.0	16.5	0.0	0.9	100.0
KNOX COLLEGE	49.7	0.0	49.7	13.4	0.0	63.1	0.0	0.0	24.0	11.1	1.8	100.0
REGIS COLLEGE	50.3	0.0	50.3	6.6	0.0	56.9	0.0	2.2	18.7	22.2	0.0	100.0
ST AUGUSTINE'S SEMINARY	26.7	0.0	26.7	5.7	0.0	32.3	0.0	27.0	13.1	27.5	0.0	100.0
ST MICHAEL'S COLLEGE	52.4	0.0	52.4	9.4	0.0	61.8	0.0	4.1	15.1	15.7	3.3	100.0
TRINITY COLLEGE	42.0	0.0	42.0	7.9	0.0	50.0	0.0	5.3	17.0	16.6	11.1	100.0
VICTORIA COLLEGE	56.3	0.0	56.3	9.5	0.0	65.8	0.0	0.7	8.0	20.7	4.8	100.0
WYCLIFFE COLLEGE	46.5	0.0	46.5	9.0	0.0	55.5	0.0	0.0	15.7	28.8	0.0	100.0
CONRAD GREBEL COLLEGE	60.4	0.0	60.4	7.8	0.0	68.2	0.0	3.8	22.8	5.2	0.0	100.0
RENISON COLLEGE	84.0	0.0	84.0	1.4	0.0	85.5	0.0	0.0	13.6	1.0	0.0	100.0
ST JEROME'S COLLEGE	66.9	0.0	66.9	4.1	0.0	71.0	0.0	0.5	17.6	9.8	1.0	100.0
ST PAUL'S UNITED	45.9	0.0	45.9	1.7	0.0	47.6	0.0	5.9	24.2	15.3	7.0	100.0
BRESCIA COLLEGE	52.7	0.0	52.7	4.6	0.0	57.3	0.0	7.5	10.5	16.1	8.6	100.0
HURON COLLEGE	61.9	0.0	61.9	7.2	0.0	69.2	0.0	11.1	18.1	1.7	0.0	100.0
KING'S & ST PETER'S	56.3	0.0	56.3	6.3	0.0	62.6	0.0	4.8	12.3	12.3	7.9	100.0
WATERLOO LUTHERAN	73.8	0.0	73.8	6.7	0.0	80.5	0.0	2.8	5.1	5.8	5.9	100.0
DOMINICAIN COLLEGE	53.5	0.0	53.5	15.8	0.0	69.2	0.0	0.0	20.5	10.3	0.0	100.0
AVERAGE ALL INSTITUTIONS	56.7	0.0	56.7	7.6	0.0	64.3	0.0	4.0	15.0	13.2	3.6	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-229	0	-47	0	58	-218	-93	0	0	-93
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	79	0	0	0	124	203	0	0	13	13
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	598	0	-47	0	4	555	-93	0	-13	-106
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-65	0	47	0	674	656	93	0	13	106
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	533	0	0	0	678	1,211	0	0	0	0

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	38.7%	38.1	36.2%	35.1%	32.0%
Extra Formula	2.2	2.2	3.0	3.5	5.0
MCU Grants	0.6	1.0	1.4	1.1	1.4
Other	0.0	0.2	0.1	0.0	0.0
Total Ontario Grants	41.5	41.5	40.8	39.7	38.4
Federal	0.1	0.1	0.1	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.8	0.9	1.3	0.9	0.8
Fees					
Tuition Credit	31.5	31.8	32.2	34.5	33.5
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	1.2	0.5	0.3	0.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	14.1	10.3	11.2	10.9	10.9
Non-Government Grants & Contracts	0.0	3.6	3.8	4.0	3.8
Sales of Service & Products	7.4	0.0	0.0	0.0	0.0
Investment Income	1.6	8.5	6.7	7.7	6.4
Miscellaneous	1.9	2.1	3.5	2.1	6.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	71.6%	69.2%	68.8%	69.4%	69.0%
Other (including non-credit)	0.1	0.2	0.1	0.1	0.2
Ancillary Enterprises	22.3	21.8	21.6	22.4	21.6
Sponsored Research	0.5	0.5	0.6	0.4	0.6
Trust and Endowment	5.6	8.4	9.0	7.6	8.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	97.7%	97.9%	98.0%	98.4%
Capital	2.8	2.3	2.1	2.0	1.6
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	42.2%	43.3%	42.6%	43.6%	42.8%
Other Instruction and Research	0.7	1.1	1.7	2.0	1.9
Other Salaries and Wages	21.8	21.5	21.3	22.8	21.9
Total Salaries and Wages	66.8	65.9	65.6	68.4	66.5
Employee Benefits	7.0	7.0	6.4	5.4	6.7
Total Salaries and Benefits	73.9	73.0	72.1	73.8	73.2
Library Acquisitions	2.7	2.3	2.3	2.3	2.1
Equipment and Furniture, Purchase Rental and Maintenance	2.1	2.2	2.8	1.8	2.3
Operational Supplies and Expenses	5.7	5.4	4.8	5.2	4.7
Utilities	2.6	2.4	2.5	2.5	2.4
Municipal Taxes	0.3	0.2	0.4	0.4	0.4
Renovations, Alterations and Major Repairs	1.0	2.2	3.7	1.2	2.0
Externally Contracted Services	1.0	1.0	0.8	1.8	1.7
Scholarships, Bursaries, etc.	1.7	2.0	1.8	2.0	2.0
Principal and Interest Repayments	0.8	0.6	0.7	0.6	0.7
Miscellaneous	7.8	8.7	8.3	8.6	8.9
Internal Cost Allocations	0.3	-0.1	-0.2	-0.3	-0.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	58.1%	57.3%	56.4%	57.1%	56.7%
Library	7.8	7.8	7.8	7.8	7.6
Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Total Instruction, Library, Ac. Cent. Comp	65.9	65.1	64.2	64.9	64.3
Non-Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Student Services	3.2	4.0	3.9	3.9	4.0
Administration	15.0	14.1	13.7	13.7	15.0
Physical Plant	12.3	13.5	15.0	15.0	13.2
Other	3.6	3.3	3.1	3.1	3.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	75.1%	75.0%	75.2%	74.2%	74.2%
Other (including non-credit)	0.2	0.2	0.2	0.1	0.1
Ancillary Enterprises	20.7	20.5	20.6	21.6	21.8
Sponsored Research	0.6	0.4	0.4	0.5	0.5
Trust and Endowment	3.5	3.8	3.5	3.6	3.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	98.8%	98.3%	99.4%	99.6%	98.5%
Capital	1.2	1.7	0.6	0.4	1.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

HUNTINGTON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,040	0	0	362	0	1,402	0	9	16	1,427	155
2. TOTAL EXPENSE (FROM TABLE 3)	1,133	0	0	375	0	1,508	0	9	56	1,573	0
3. NET REVENUE (EXPENSE)	-93	0	0	-13	0	-106	0	0	-40	-146	155
4. NET RECONCILING ITEMS	104	0	0	0	0	104	0	0	0	104	-104
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	11	0	0	-13	0	-2	0	0	-40	-42	51
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	29	0	0	10	0	39	0	0	-39	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	13	-13	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	40	0	0	10	-13	37	0	0	-79	-42	51
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	47	0	0	0	13	60	0	0	79	139	1,221
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	87	0	0	10	0	97	0	0	0	97	1,272

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	617	0	0	617	0	0	0	617	0
(II) EXTRA FORMULA	176	0	0	176	0	0	0	176	0
(III) OTHER MCU GRANTS	11	0	0	11	0	0	0	11	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	804	0	0	804	0	0	0	804	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	231	0	0	231	0	0	0	231	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	323	323	0	0	0	323	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	1	0	0	1	0	9	2	12	8
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	39	39	0	0	0	39	0
7. INVESTMENT INCOME	4	0	0	4	0	0	14	18	147
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	1,040	0	362	1,402	0	9	16	1,427	155

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	493	0	0	493	0	0	0	493
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	209	0	99	308	0	0	0	308
TOTAL SALARIES AND WAGES	702	0	99	801	0	0	0	801
2. EMPLOYEE BENEFITS	88	0	15	103	0	0	0	103
TOTAL SALARIES AND BENEFITS	790	0	114	904	0	0	0	904
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	9	9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	8	8	0	0	27	35
5. OPERATIONAL SUPPLIES AND EXPENSES	133	0	81	214	0	0	0	214
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	75	75	0	0	0	75
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	44	44	0	0	0	44
10. EXTERNALLY CONTRACTED SERVICES	131	0	0	131	0	0	0	131
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9	0	9
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	43	43	0	0	20	63
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	79	0	10	89	0	0	0	89
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,133	0	375	1,508	0	9	56	1,573

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	493	0	493	0	0	0	0	0	0	493
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	0	0	0	209	0	0	209
TOTAL SALARIES AND WAGES	493	0	493	0	0	0	209	0	0	702
2. EMPLOYEE BENEFITS	59	0	59	0	0	0	29	0	0	88
TOTAL SALARIES AND BENEFITS	552	0	552	0	0	0	238	0	0	790
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	90	0	90	0	0	0	43	0	0	133
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	22	0	22	0	0	0	109	0	0	131
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7	0	7	0	0	0	72	0	0	79
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	671	0	671	0	0	0	462	0	0	1,133

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	13	13
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	-13	-13
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	13	13
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

SUDBURY

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,659	0	0	539	0	2,198	48	258	0	2,504	213
2. TOTAL EXPENSE (FROM TABLE 3)	1,873	0	0	356	0	2,229	47	0	0	2,276	0
3. NET REVENUE (EXPENSE)	-214	0	0	183	0	-31	1	258	0	228	213
4. NET RECONCILING ITEMS	168	0	0	-186	0	-18	0	0	0	-18	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-46	0	0	-3	0	-49	1	258	0	210	213
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	96	0	0	31	0	127	6	-133	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	50	0	0	28	0	78	7	125	0	210	213
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	172	0	0	-8	0	164	29	127	0	320	2,074
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	222	0	0	20	0	242	36	252	0	530	2,287

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	768	0	0	768	0	0	0	768	0
(II) EXTRA FORMULA	388	0	0	388	0	0	0	388	0
(III) OTHER MCU GRANTS	82	0	0	82	0	0	0	82	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,238	0	0	1,238	0	0	0	1,238	0
(C) FEDERAL	6	0	0	6	48	0	0	54	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	353	0	0	353	0	0	0	353	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	11	0	370	381	0	0	0	381	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	29	0	0	29	0	0	0	29	213
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	169	169	0	0	0	169	0
7. INVESTMENT INCOME	18	0	0	18	0	258	0	276	0
8. MISCELLANEOUS	4	0	0	4	0	0	0	4	0
TOTAL	1,659	0	539	2,198	48	258	0	2,504	213

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	839	0	0	839	0	0	0	839
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	342	0	177	519	0	0	0	519
TOTAL SALARIES AND WAGES	1,181	0	177	1,358	0	0	0	1,358
2. EMPLOYEE BENEFITS	109	0	13	122	0	0	0	122
TOTAL SALARIES AND BENEFITS	1,290	0	190	1,480	0	0	0	1,480
3. LIBRARY ACQUISITIONS	28	0	0	28	0	0	0	28
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	70	0	0	70	0	0	0	70
5. OPERATIONAL SUPPLIES AND EXPENSES	60	0	4	64	47	0	0	111
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	62	0	48	110	0	0	0	110
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	79	0	60	139	0	0	0	139
10. EXTERNALLY CONTRACTED SERVICES	181	0	0	181	0	0	0	181
11. SCHOLARSHIPS, BURSARIES, ETC.	50	0	0	50	0	0	0	50
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	49	49	0	0	0	49
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	53	0	5	58	0	0	0	58
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,873	0	356	2,229	47	0	0	2,276

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA[a]
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	839	0	839	0	0	0	0	0	0	839
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	81	0	0	215	46	0	342
TOTAL SALARIES AND WAGES	839	0	839	81	0	0	215	46	0	1,181
2. EMPLOYEE BENEFITS	80	0	80	11	0	0	14	4	0	109
TOTAL SALARIES AND BENEFITS	919	0	919	92	0	0	229	50	0	1,290
3. LIBRARY ACQUISITIONS	0	0	0	28	0	0	0	0	0	28
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	6	0	0	42	22	0	70
5. OPERATIONAL SUPPLIES AND EXPENSES	33	0	33	0	0	0	27	0	0	60
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	62	0	62
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	79	0	79
10. EXTERNALLY CONTRACTED SERVICES	56	0	56	0	0	0	125	0	0	181
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	50	0	0	0	50
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	11	0	11	0	0	0	36	6	0	53
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,019	0	1,019	126	0	50	459	219	0	1,873

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

THORNELOE

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	758	0	0	126	0	884	0	40	34	958	54
2. TOTAL EXPENSE (FROM TABLE 3)	616	0	0	130	0	746	0	7	29	782	0
3. NET REVENUE (EXPENSE)	142	0	0	-4	0	138	0	33	5	176	54
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	142	0	0	-4	0	138	0	33	5	176	54
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-142	0	0	4	0	-138	0	0	138	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	33	143	176	54
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	333	431	764	605
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	366	574	940	659

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	261	0	0	261	0	0	0	261	0
(II) EXTRA FORMULA	189	0	0	189	0	0	0	189	0
(III) OTHER MCU GRANTS	3	0	0	3	0	0	0	3	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	453	0	0	453	0	0	0	453	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	269	0	0	269	0	0	0	269	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	125	125	0	0	0	125	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	10	0	0	10	0	0	0	10	3
5. NON-GOVT. GRANTS & CONTRACTS	1	0	0	1	0	0	0	1	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1	1	0	0	0	1	0
7. INVESTMENT INCOME	25	0	0	25	0	40	34	99	51
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	758	0	126	884	0	40	34	958	54

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	338	0	0	338	0	0	0	338
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	88	0	45	133	0	0	0	133
TOTAL SALARIES AND WAGES	426	0	45	471	0	0	0	471
2. EMPLOYEE BENEFITS	45	0	6	51	0	0	0	51
TOTAL SALARIES AND BENEFITS	471	0	51	522	0	0	0	522
3. LIBRARY ACQUISITIONS	7	0	0	7	0	0	0	7
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12	0	0	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	54	0	19	73	0	0	0	73
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	30	30	0	0	0	30
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7	0	7
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	22	22	0	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	29	29
15. MISCELLANEOUS	72	0	8	80	0	0	0	80
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	616	0	130	746	0	7	29	782

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	338	0	338	0	0	0	0	0	0	338
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	0	0	0	88	0	0	88
TOTAL SALARIES AND WAGES	338	0	338	0	0	0	88	0	0	426
2. EMPLOYEE BENEFITS	33	0	33	0	0	0	12	0	0	45
TOTAL SALARIES AND BENEFITS	371	0	371	0	0	0	100	0	0	471
3. LIBRARY ACQUISITIONS	0	0	0	7	0	0	0	0	0	7
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	12	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	40	0	40	0	0	0	14	0	0	54
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1	0	1	0	0	0	71	0	0	72
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	412	0	412	7	0	0	197	0	0	616

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER DIVINITY

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	861	0	3	0	0	864	0	398	0	1,262	514
2. TOTAL EXPENSE (FROM TABLE 3)	1,034	0	7	0	0	1,041	0	175	0	1,216	0
3. NET REVENUE (EXPENSE)	-173	0	-4	0	0	-177	0	223	0	46	514
4. NET RECONCILING ITEMS	160	0	0	0	0	160	0	0	0	160	90
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-13	0	-4	0	0	-17	0	223	0	206	604
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	174	0	4	0	0	178	0	-178	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	45	0	206	604
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,439	0	0	0	0	2,439	0	-5	0	2,434	3,688
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,600	0	0	0	0	2,600	0	40	0	2,640	4,292

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	169	0	0	169	0	0	0	169	0
(II) EXTRA FORMULA	9	0	0	9	0	0	0	9	0
(III) OTHER MCU GRANTS	3	0	0	3	0	0	0	3	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	181	0	0	181	0	0	0	181	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	105	0	0	105	0	0	0	105	0
(B) TUITION NON-CREDIT	0	3	0	3	0	0	0	3	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	55	0	0	55	0	40	0	95	514
5. NON-GOVT. GRANTS & CONTRACTS	292	0	0	292	0	56	0	348	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	137	0	0	137	0	302	0	439	0
8. MISCELLANEOUS	91	0	0	91	0	0	0	91	0
TOTAL	861	3	0	864	0	398	0	1,262	514

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER DIVINITY (McMASTER)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	431	0	0	431	0	0	0	431
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	248	0	0	248	0	0	0	248
TOTAL SALARIES AND WAGES	679	0	0	679	0	0	0	679
2. EMPLOYEE BENEFITS	78	0	0	78	0	0	0	78
TOTAL SALARIES AND BENEFITS	757	0	0	757	0	0	0	757
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	24	0	0	24	0	0	0	24
5. OPERATIONAL SUPPLIES AND EXPENSES	48	7	0	55	0	0	0	55
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	43	0	0	43	0	0	0	43
8. MUNICIPAL TAXES	3	0	0	3	0	0	0	3
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	121	0	121
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	159	0	0	159	0	54	0	213
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,034	7	0	1,041	0	175	0	1,216

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	431	0	431	0	0	0	0	0	0	431
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	0	0	0	193	55	0	248
TOTAL SALARIES AND WAGES	431	0	431	0	0	0	193	55	0	679
2. EMPLOYEE BENEFITS	50	0	50	0	0	0	22	6	0	78
TOTAL SALARIES AND BENEFITS	481	0	481	0	0	0	215	61	0	757
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9	0	9	0	0	0	4	11	0	24
5. OPERATIONAL SUPPLIES AND EXPENSES	47	0	47	0	0	0	0	1	0	48
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	43	0	43
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	3	0	3
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	75	0	75	0	0	0	83	1	0	159
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	612	0	612	0	0	0	302	120	0	1,034

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

UNIVERSITE SAINT PAUL

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL	SPONSORED RESEARCH	TRUST AND ENDOWMENT	CAPITAL		
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	(6)	(7)	(8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	7,136	0	0	2,570	0	9,706	130	645	0	10,481	127
2. TOTAL EXPENSE (FROM TABLE 3)	7,236	0	0	2,600	0	9,836	82	260	0	10,178	0
3. NET REVENUE (EXPENSE)	-100	0	0	-30	0	-130	48	385	0	303	127
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-100	0	0	-30	0	-130	48	385	0	303	127
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	100	0	0	30	0	130	25	-155	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	73	230	0	303	127
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	37	663	0	700	792
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	110	893	0	1,003	919

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,794	0	0	1,794	0	0	0	1,794	0
(II) EXTRA FORMULA	1,465	0	0	1,465	0	0	0	1,465	0
(III) OTHER MCU GRANTS	152	0	0	152	0	0	0	152	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	3,411	0	0	3,411	0	0	0	3,411	0
(C) FEDERAL	0	0	0	0	125	0	0	125	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,137	0	0	1,137	0	0	0	1,137	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	13	0	576	589	0	0	0	589	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	2,575	0	214	2,789	5	509	0	3,303	127
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,780	1,780	0	0	0	1,780	0
7. INVESTMENT INCOME	0	0	0	0	0	136	0	136	0
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	7,136	0	2,570	9,706	130	645	0	10,481	127

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	3,269	0	0	3,269	0	12	0	3,281
(B) OTHER INSTRUCTION AND RESEARCH	28	0	0	28	27	8	0	63
(C) OTHER SALARIES AND WAGES	1,975	0	1,054	3,029	0	0	0	3,029
TOTAL SALARIES AND WAGES	5,272	0	1,054	6,326	27	20	0	6,373
2. EMPLOYEE BENEFITS	488	0	95	583	1	1	0	585
TOTAL SALARIES AND BENEFITS	5,760	0	1,149	6,909	28	21	0	6,958
3. LIBRARY ACQUISITIONS	246	0	0	246	40	0	0	286
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	360	0	124	484	2	0	0	486
5. OPERATIONAL SUPPLIES AND EXPENSES	239	0	211	450	3	10	0	463
6. COST OF GOODS SOLD	0	0	860	860	0	0	0	860
7. UTILITIES	130	0	77	207	0	0	0	207
8. MUNICIPAL TAXES	2	0	3	5	0	0	0	5
9. RENOVATIONS AND ALTERATIONS	108	0	151	259	0	0	0	259
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	55	0	0	55	0	229	0	284
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	336	0	25	361	9	0	0	370
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	7,236	0	2,600	9,836	82	260	0	10,178

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	3,269	0	3,269	0	0	0	0	0	0	3,269
(B) OTHER INSTRUCTION AND RESEARCH	28	0	28	0	0	0	0	0	0	28
(C) OTHER SALARIES AND WAGES	588	0	588	516	0	64	513	294	0	1,975
TOTAL SALARIES AND WAGES	3,885	0	3,885	516	0	64	513	294	0	5,272
2. EMPLOYEE BENEFITS	354	0	354	49	0	5	43	37	0	488
TOTAL SALARIES AND BENEFITS	4,239	0	4,239	565	0	69	556	331	0	5,760
3. LIBRARY ACQUISITIONS	0	0	0	246	0	0	0	0	0	246
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	228	0	228	57	0	0	54	21	0	360
5. OPERATIONAL SUPPLIES AND EXPENSES	139	0	139	-13	0	2	58	53	0	239
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	130	0	130
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	108	0	108
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	55	0	0	0	55
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	123	0	123	3	0	0	146	8	56	336
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4,729	0	4,729	858	0	126	814	653	56	7,236

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

QUEEN'S THEOLOGICAL

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,427	0	9	0	0	1,436	0	6	0	1,442	288
2. TOTAL EXPENSE (FROM TABLE 3)	1,275	0	0	0	0	1,275	0	0	0	1,275	0
3. NET REVENUE (EXPENSE)	152	0	9	0	0	161	0	6	0	167	288
4. NET RECONCILING ITEMS	9	0	-9	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	6	0	167	288
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	6	0	167	288
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	130	313	0	0	0	443	0	674	0	1,117	534
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	291	313	0	0	0	604	0	680	0	1,284	822

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	245	0	0	245	0	0	0	245	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	245	0	0	245	0	0	0	245	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	91	0	0	91	0	0	0	91	0
(B) TUITION NON-CREDIT	0	9	0	9	0	0	0	9	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	40	0	0	40	0	0	0	40	288
5. NON-GOVT. GRANTS & CONTRACTS	139	0	0	139	0	0	0	139	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	358	0	0	358	0	6	0	364	0
8. MISCELLANEOUS	554	0	0	554	0	0	0	554	0
TOTAL	1,427	9	0	1,436	0	6	0	1,442	288

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	701	0	0	701	0	0	0	701
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	134	0	0	134	0	0	0	134
TOTAL SALARIES AND WAGES	835	0	0	835	0	0	0	835
2. EMPLOYEE BENEFITS	105	0	0	105	0	0	0	105
TOTAL SALARIES AND BENEFITS	940	0	0	940	0	0	0	940
3. LIBRARY ACQUISITIONS	30	0	0	30	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9	0	0	9	0	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	0	23	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	73	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	200	0	0	200	0	0	0	200
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,275	0	0	1,275	0	0	0	1,275

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	701	0	701	0	0	0	0	0	0	701
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	0	0	0	134	0	0	134
TOTAL SALARIES AND WAGES	701	0	701	0	0	0	134	0	0	835
2. EMPLOYEE BENEFITS	88	0	88	0	0	0	17	0	0	105
TOTAL SALARIES AND BENEFITS	789	0	789	0	0	0	151	0	0	940
3. LIBRARY ACQUISITIONS	0	0	0	30	0	0	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	2	7	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	23	0	0	0	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	135	0	135	0	0	1	52	0	12	200
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	947	0	947	30	0	76	210	0	12	1,275

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	313	313	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	313	313	0	0	0	0

* Other Operating funds are for specific purposes.

KNOX

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,071	0	0	537	0	1,608	0	288	0	1,896	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,339	0	0	515	0	1,854	0	118	0	1,972	0
3. NET REVENUE (EXPENSE)	-268	0	0	22	0	-246	0	170	0	-76	0
4. NET RECONCILING ITEMS	22	0	0	-22	0	0	0	-92	0	-92	92
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-246	0	0	0	0	-246	0	78	0	-168	92
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	33	0	0	0	0	33	0	893	-931	-5	5
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-213	0	0	0	0	-213	0	971	-931	-173	97
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,023	0	0	0	0	1,023	0	0	931	1,954	1,822
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	810	0	0	0	0	810	0	971	0	1,781	1,919

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: KNOX COLLEGE (TORONTO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	335	0	0	335	0	0	0	335	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	13	0	0	13	0	0	0	13	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	348	0	0	348	0	0	0	348	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	51	0	0	51	0	0	0	51	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	515	515	0	0	0	515	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	55	0	0	55	0	71	0	126	0
5. NON-GOVT. GRANTS & CONTRACTS	455	0	0	455	0	0	0	455	0
6. SALES OF SERVICE AND PRODUCTS	0	0	22	22	0	0	0	22	0
7. INVESTMENT INCOME	117	0	0	117	0	217	0	334	0
8. MISCELLANEOUS	45	0	0	45	0	0	0	45	0
TOTAL	1,071	0	537	1,608	0	288	0	1,896	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	577	0	0	577	0	0	0	577
(B) OTHER INSTRUCTION AND RESEARCH	31	0	0	31	0	0	0	31
(C) OTHER SALARIES AND WAGES	283	0	98	381	0	0	0	381
TOTAL SALARIES AND WAGES	891	0	98	989	0	0	0	989
2. EMPLOYEE BENEFITS	145	0	17	162	0	0	0	162
TOTAL SALARIES AND BENEFITS	1,036	0	115	1,151	0	0	0	1,151
3. LIBRARY ACQUISITIONS	33	0	0	33	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8	0	4	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	89	0	61	150	0	0	0	150
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	38	0	66	104	0	0	0	104
8. MUNICIPAL TAXES	7	0	0	7	0	0	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	269	269	0	0	0	269
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	118	0	118
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	128	0	0	128	0	0	0	128
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,339	0	515	1,854	0	118	0	1,972

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	577	0	577	0	0	0	0	0	0	577
(B) OTHER INSTRUCTION AND RESEARCH	31	0	31	0	0	0	0	0	0	31
(C) OTHER SALARIES AND WAGES	0	0	0	88	0	0	146	49	0	283
TOTAL SALARIES AND WAGES	608	0	608	88	0	0	146	49	0	891
2. EMPLOYEE BENEFITS	58	0	58	17	0	0	58	12	0	145
TOTAL SALARIES AND BENEFITS	666	0	666	105	0	0	204	61	0	1,036
3. LIBRARY ACQUISITIONS	0	0	0	33	0	0	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	3	5	0	8
5. OPERATIONAL SUPPLIES AND EXPENSES	0	0	0	41	0	0	29	19	0	89
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38	0	38
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	0	86	18	24	128
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	666	0	666	179	0	0	322	148	24	1,339

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

REGIS

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,369	0	0	0	0	2,369	0	0	0	2,369	55
2. TOTAL EXPENSE (FROM TABLE 3)	2,137	0	0	0	0	2,137	0	0	0	2,137	0
3. NET REVENUE (EXPENSE)	232	0	0	0	0	232	0	0	0	232	55
4. NET RECONCILING ITEMS	551	0	0	0	0	551	0	0	0	551	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	783	0	0	0	0	783	0	0	0	783	55
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	783	0	0	0	0	783	0	0	0	783	55
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-631	0	0	8	0	-623	0	0	0	-623	378
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	152	0	0	8	0	160	0	0	0	160	433

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: REGIS COLLEGE (TORONTO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	132	0	0	132	0	0	0	132	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	21	0	0	21	0	0	0	21	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	153	0	0	153	0	0	0	153	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	468	0	0	468	0	0	0	468	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	1,623	0	0	1,623	0	0	0	1,623	55
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	110	0	0	110	0	0	0	110	0
8. MISCELLANEOUS	15	0	0	15	0	0	0	15	0
TOTAL	2,369	0	0	2,369	0	0	0	2,369	55

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	964	0	0	964	0	0	0	964
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	387	0	0	387	0	0	0	387
TOTAL SALARIES AND WAGES	1,351	0	0	1,351	0	0	0	1,351
2. EMPLOYEE BENEFITS	68	0	0	68	0	0	0	68
TOTAL SALARIES AND BENEFITS	1,419	0	0	1,419	0	0	0	1,419
3. LIBRARY ACQUISITIONS	34	0	0	34	0	0	0	34
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	0	68	0	0	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	113	0	0	113	0	0	0	113
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	29	0	0	29	0	0	0	29
8. MUNICIPAL TAXES	10	0	0	10	0	0	0	10
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	46	0	0	46	0	0	0	46
12. PRINCIPAL AND INTEREST REPAYMENTS	35	0	0	35	0	0	0	35
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	383	0	0	383	0	0	0	383
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,137	0	0	2,137	0	0	0	2,137

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: REGIS COLLEGE (TORONTO)

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	964	0	964	0	0	0	0	0	0	964
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	91	0	0	196	100	0	387
TOTAL SALARIES AND WAGES	964	0	964	91	0	0	196	100	0	1,351
2. EMPLOYEE BENEFITS	38	0	38	7	0	0	12	11	0	68
TOTAL SALARIES AND BENEFITS	1,002	0	1,002	98	0	0	208	111	0	1,419
3. LIBRARY ACQUISITIONS	0	0	0	34	0	0	0	0	0	34
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	4	0	0	21	43	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	26	0	26	6	0	0	59	22	0	113
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	29	0	29
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	10	0	10
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	46	0	0	0	46
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	35	0	0	35
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	47	0	47	0	0	0	76	260	0	383
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,075	0	1,075	142	0	46	399	475	0	2,137

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

ST. AUGUSTINE'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	354	0	0	375	0	729	0	0	942	1,671	39
2. TOTAL EXPENSE (FROM TABLE 3)	1,660	0	0	330	0	1,990	0	7	1,118	3,115	0
3. NET REVENUE (EXPENSE)	-1,306	0	0	45	0	-1,261	0	-7	-176	-1,444	39
4. NET RECONCILING ITEMS	45	0	0	-45	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,261	0	0	0	0	-1,261	0	-7	-176	-1,444	39
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,261	0	0	0	0	1,261	0	0	-1,261	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-7	-1,437	-1,444	39
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	7	122	129	1,063
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	-1,315	-1,315	1,102

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	0	0	0	0	0	0	0	0	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	123	0	0	123	0	0	0	123	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	250	258	0	0	0	258	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	158	0	0	158	0	0	14	172	19
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	788	788	0
6. SALES OF SERVICE AND PRODUCTS	0	0	125	125	0	0	0	125	0
7. INVESTMENT INCOME	60	0	0	60	0	0	139	199	20
8. MISCELLANEOUS	5	0	0	5	0	0	1	6	0
TOTAL	354	0	375	729	0	0	942	1,671	39

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	311	0	0	311	0	0	0	311
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	498	0	151	649	0	0	0	649
TOTAL SALARIES AND WAGES	809	0	151	960	0	0	0	960
2. EMPLOYEE BENEFITS	53	0	12	65	0	0	0	65
TOTAL SALARIES AND BENEFITS	862	0	163	1,025	0	0	0	1,025
3. LIBRARY ACQUISITIONS	20	0	0	20	0	0	0	20
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	34	0	1	35	0	0	0	35
5. OPERATIONAL SUPPLIES AND EXPENSES	57	0	136	193	0	0	0	193
6. COST OF GOODS SOLD	0	0	13	13	0	0	0	13
7. UTILITIES	105	0	0	105	0	0	0	105
8. MUNICIPAL TAXES	4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	1,017	1,017
10. EXTERNALLY CONTRACTED SERVICES	15	0	0	15	0	0	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	412	0	0	412	0	7	0	419
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	101	101
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	151	0	17	168	0	0	0	168
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,660	0	330	1,990	0	7	1,118	3,115

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	311	0	311	0	0	0	0	0	0	311
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	26	0	26	58	0	0	171	243	0	498
TOTAL SALARIES AND WAGES	337	0	337	58	0	0	171	243	0	809
2. EMPLOYEE BENEFITS	8	0	8	5	0	0	15	25	0	53
TOTAL SALARIES AND BENEFITS	345	0	345	63	0	0	186	268	0	862
3. LIBRARY ACQUISITIONS	0	0	0	20	0	0	0	0	0	20
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	16	0	16	4	0	0	12	2	0	34
5. OPERATIONAL SUPPLIES AND EXPENSES	12	0	12	7	0	0	4	34	0	57
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	105	0	105
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	15	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	412	0	0	0	412
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	70	0	70	0	0	37	16	28	0	151
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	443	0	443	94	0	449	218	456	0	1,660

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

ST. MICHAEL'S

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	12,538	0	98	3,043	0	15,679	0	954	0	16,633	1,234
2. TOTAL EXPENSE (FROM TABLE 3)	11,497	0	110	3,132	0	14,739	0	784	0	15,523	0
3. NET REVENUE (EXPENSE)	1,041	0	-12	-89	0	940	0	170	0	1,110	1,234
4. NET RECONCILING ITEMS	-193	0	0	0	0	-193	0	-9	0	-202	-262
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	848	0	-12	-89	0	747	0	161	0	908	972
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-133	0	12	121	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	715	0	0	32	0	747	0	161	0	908	972
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,585	0	0	217	0	-2,368	0	3,090	0	722	2,085
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,870	0	0	249	0	-1,621	0	3,251	0	1,630	3,057

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	923	0	0	923	0	0	0	923	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	34	0	0	34	0	0	0	34	0
(B) OTHER ONTARIO GRANTS	0	0	86	86	0	0	0	86	0
TOTAL ONTARIO GRANTS	957	0	86	1,043	0	0	0	1,043	0
(C) FEDERAL	3	0	0	3	0	0	0	3	0
(D) MUNICIPAL	5	0	0	5	0	0	0	5	0
(E) OTHER	540	0	0	540	0	0	0	540	0
2. FEES (A) TUITION CREDIT	5,975	0	0	5,975	0	0	0	5,975	0
(B) TUITION NON-CREDIT	0	54	0	54	0	0	0	54	0
(C) MISCELLANEOUS	1	0	1,033	1,034	0	0	0	1,034	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	709	0	0	709	0	690	0	1,399	1,000
5. NON-GOVT. GRANTS & CONTRACTS	940	40	11	991	0	0	0	991	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,913	1,913	0	0	0	1,913	0
7. INVESTMENT INCOME	427	0	0	427	0	264	0	691	234
8. MISCELLANEOUS	2,981	4	0	2,985	0	0	0	2,985	0
TOTAL	12,538	98	3,043	15,679	0	954	0	16,633	1,234

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,944	0	0	4,944	0	0	0	4,944
(B) OTHER INSTRUCTION AND RESEARCH	342	0	0	342	0	1	0	343
(C) OTHER SALARIES AND WAGES	2,761	36	1,567	4,364	0	76	0	4,440
TOTAL SALARIES AND WAGES	8,047	36	1,567	9,650	0	77	0	9,727
2. EMPLOYEE BENEFITS	585	2	136	723	0	0	0	723
TOTAL SALARIES AND BENEFITS	8,632	38	1,703	10,373	0	77	0	10,450
3. LIBRARY ACQUISITIONS	269	0	0	269	0	0	0	269
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	194	1	110	305	0	16	0	321
5. OPERATIONAL SUPPLIES AND EXPENSES	504	35	215	754	0	9	0	763
6. COST OF GOODS SOLD	0	0	579	579	0	0	0	579
7. UTILITIES	337	0	179	516	0	0	0	516
8. MUNICIPAL TAXES	12	0	0	12	0	0	0	12
9. RENOVATIONS AND ALTERATIONS	213	0	102	315	0	0	0	315
10. EXTERNALLY CONTRACTED SERVICES	109	0	122	231	0	0	0	231
11. SCHOLARSHIPS, BURSARIES, ETC.	362	0	0	362	0	8	0	370
12. PRINCIPAL AND INTEREST REPAYMENTS	305	0	0	305	0	517	0	822
13. LAND AND SITE SERVICES	34	0	15	49	0	0	0	49
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	526	36	107	669	0	157	0	826
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	11,497	110	3,132	14,739	0	784	0	15,523

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,944	0	4,944	0	0	0	0	0	0	4,944
(B) OTHER INSTRUCTION AND RESEARCH	342	0	342	0	0	0	0	0	0	342
(C) OTHER SALARIES AND WAGES	156	0	156	604	0	96	1,054	733	118	2,761
TOTAL SALARIES AND WAGES	5,442	0	5,442	604	0	96	1,054	733	118	8,047
2. EMPLOYEE BENEFITS	354	0	354	44	0	7	90	74	16	585
TOTAL SALARIES AND BENEFITS	5,796	0	5,796	648	0	103	1,144	807	134	8,632
3. LIBRARY ACQUISITIONS	0	0	0	269	0	0	0	0	0	269
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33	0	33	88	0	3	21	31	18	194
5. OPERATIONAL SUPPLIES AND EXPENSES	102	0	102	72	0	6	97	122	105	504
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	337	0	337
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	12	0	12
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	213	0	213
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	109	0	109
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	362	0	0	0	362
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	305	0	0	305
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	34	0	34
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	93	0	93	7	0	3	167	137	119	526
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6,024	0	6,024	1,084	0	477	1,734	1,802	376	11,497

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

TRINITY

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,133	0	0	2,688	0	6,821	0	2,686	0	9,507	699
2. TOTAL EXPENSE (FROM TABLE 3)	5,192	0	0	2,633	0	7,825	0	498	0	8,323	0
3. NET REVENUE (EXPENSE)	-1,059	0	0	55	0	-1,004	0	2,188	0	1,184	699
4. NET RECONCILING ITEMS	21	0	0	-8	0	13	0	0	0	13	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,038	0	0	47	0	-991	0	2,188	0	1,197	699
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,870	0	0	-47	0	1,823	0	-2,777	0	-954	954
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-832	832	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	832	0	0	0	832	0	-589	0	243	1,653
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-99	0	0	0	-99	0	19,033	0	18,934	4,412
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	733	0	0	0	733	0	18,444	0	19,177	6,065

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRINITY COLLEGE (TORONTO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	407	0	0	407	0	0	0	407	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	12	0	0	12	0	0	0	12	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	419	0	0	419	0	0	0	419	0
(C) FEDERAL	0	0	0	0	0	58	0	58	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,232	0	0	2,232	0	0	0	2,232	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	2,111	2,111	0	0	0	2,111	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	1,177	0	0	1,177	0	154	0	1,331	435
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	577	577	0	0	0	577	0
7. INVESTMENT INCOME	20	0	0	20	0	2,469	0	2,489	0
8. MISCELLANEOUS	285	0	0	285	0	5	0	290	264
TOTAL	4,133	0	2,688	6,821	0	2,686	0	9,507	699

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRINITY COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,457	0	0	1,457	0	12	0	1,469
(B) OTHER INSTRUCTION AND RESEARCH	198	0	0	198	0	0	0	198
(C) OTHER SALARIES AND WAGES	1,586	0	804	2,390	0	21	0	2,411
TOTAL SALARIES AND WAGES	3,241	0	804	4,045	0	33	0	4,078
2. EMPLOYEE BENEFITS	442	0	99	541	0	0	0	541
TOTAL SALARIES AND BENEFITS	3,683	0	903	4,586	0	33	0	4,619
3. LIBRARY ACQUISITIONS	95	0	0	95	0	7	0	102
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	103	0	99	202	0	14	0	216
5. OPERATIONAL SUPPLIES AND EXPENSES	177	0	75	252	0	9	0	261
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	189	0	269	458	0	0	0	458
8. MUNICIPAL TAXES	7	0	0	7	0	0	0	7
9. RENOVATIONS AND ALTERATIONS	154	0	28	182	0	0	0	182
10. EXTERNALLY CONTRACTED SERVICES	111	0	1,218	1,329	0	0	0	1,329
11. SCHOLARSHIPS, BURSARIES, ETC.	81	0	0	81	0	324	0	405
12. PRINCIPAL AND INTEREST REPAYMENTS	77	0	0	77	0	0	0	77
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	540	0	16	556	0	111	0	667
16. INTERNAL COST ALLOCATIONS	-25	0	25	0	0	0	0	0
TOTAL	5,192	0	2,633	7,825	0	498	0	8,323

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,457	0	1,457	0	0	0	0	0	0	1,457
(B) OTHER INSTRUCTION AND RESEARCH	198	0	198	0	0	0	0	0	0	198
(C) OTHER SALARIES AND WAGES	119	0	119	248	0	145	645	325	104	1,586
TOTAL SALARIES AND WAGES	1,774	0	1,774	248	0	145	645	325	104	3,241
2. EMPLOYEE BENEFITS	240	0	240	29	0	25	83	51	14	442
TOTAL SALARIES AND BENEFITS	2,014	0	2,014	277	0	170	728	376	118	3,683
3. LIBRARY ACQUISITIONS	0	0	0	95	0	0	0	0	0	95
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33	0	33	13	0	3	30	17	7	103
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	25	0	5	58	33	28	177
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	189	0	189
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	154	0	154
10. EXTERNALLY CONTRACTED SERVICES	21	0	21	1	0	9	0	80	0	111
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	81	0	0	0	81
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	77	77
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	87	0	87	1	0	5	93	8	346	540
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-25	0	0	-25
TOTAL	2,183	0	2,183	412	0	273	884	864	576	5,192

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	59	59	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	79	0	0	0	124	203	0	0	0	0
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	827	0	0	0	5	832	*0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-294	0	0	0	195	-99	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	533	0	0	0	200	733	0	0	0	0

* Other Operating funds are for improvements and major repairs, $101 thousand; library enhancements, $94 thousand; and the Provost's visitor fund, $4 thousand.

VICTORIA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,515	0	66	4,137	0	13,718	379	1,386	0	15,483	922
2. TOTAL EXPENSE (FROM TABLE 3)	10,688	0	6	4,305	0	14,999	375	586	0	15,960	0
3. NET REVENUE (EXPENSE)	-1,173	0	60	-168	0	-1,281	4	800	0	-477	922
4. NET RECONCILING ITEMS	-197	0	0	-179	0	-376	0	0	0	-376	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,370	0	60	-347	0	-1,657	4	800	0	-853	922
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	788	0	0	464	0	1,252	-5	-1,012	0	235	-235
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-582	0	60	117	0	-405	-1	-212	0	-618	687
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	551	0	-11	-39	0	501	172	4,266	0	4,939	28,852
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-31	0	49	78	0	96	171	4,054	0	4,321	29,539

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,664	0	0	1,664	0	0	0	1,664	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	17	0	0	17	0	0	0	17	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,681	0	0	1,681	0	0	0	1,681	0
(C) FEDERAL	0	13	0	13	379	0	0	392	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5,110	0	0	5,110	0	0	0	5,110	0
(B) TUITION NON-CREDIT	0	25	0	25	0	0	0	25	0
(C) MISCELLANEOUS	38	0	2,501	2,539	0	0	0	2,539	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	638	0	0	638	0	574	0	1,212	352
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,636	1,636	0	0	0	1,636	0
7. INVESTMENT INCOME	2,037	0	0	2,037	0	812	0	2,849	570
8. MISCELLANEOUS	11	28	0	39	0	0	0	39	0
TOTAL	9,515	66	4,137	13,718	379	1,386	0	15,483	922

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: VICTORIA COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,787	0	0	4,787	0	0	0	4,787
(B) OTHER INSTRUCTION AND RESEARCH	199	0	0	199	77	0	0	276
(C) OTHER SALARIES AND WAGES	2,635	0	1,499	4,134	137	0	0	4,271
TOTAL SALARIES AND WAGES	7,621	0	1,499	9,120	214	0	0	9,334
2. EMPLOYEE BENEFITS	868	0	210	1,078	0	0	0	1,078
TOTAL SALARIES AND BENEFITS	8,489	0	1,709	10,198	214	0	0	10,412
3. LIBRARY ACQUISITIONS	203	0	0	203	24	0	0	227
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	67	0	82	149	15	1	0	165
5. OPERATIONAL SUPPLIES AND EXPENSES	692	3	428	1,123	77	6	0	1,206
6. COST OF GOODS SOLD	0	0	931	931	0	0	0	931
7. UTILITIES	404	0	300	704	0	0	0	704
8. MUNICIPAL TAXES	11	0	0	11	0	0	0	11
9. RENOVATIONS AND ALTERATIONS	662	0	129	791	0	0	0	791
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	427	0	427
12. PRINCIPAL AND INTEREST REPAYMENTS	10	0	594	604	0	0	0	604
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	252	3	30	285	45	152	0	482
16. INTERNAL COST ALLOCATIONS	-102	0	102	0	0	0	0	0
TOTAL	10,688	6	4,305	14,999	375	586	0	15,960

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: VICTORIA COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,787	0	4,787	0	0	0	0	0	0	4,787
(B) OTHER INSTRUCTION AND RESEARCH	199	0	199	0	0	0	0	0	0	199
(C) OTHER SALARIES AND WAGES	233	0	233	700	0	107	691	763	141	2,635
TOTAL SALARIES AND WAGES	5,219	0	5,219	700	0	107	691	763	141	7,621
2. EMPLOYEE BENEFITS	580	0	580	63	0	12	97	105	11	868
TOTAL SALARIES AND BENEFITS	5,799	0	5,799	763	0	119	788	868	152	8,489
3. LIBRARY ACQUISITIONS	0	0	0	203	0	0	0	0	0	203
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	23	0	0	24	7	6	67
5. OPERATIONAL SUPPLIES AND EXPENSES	169	0	169	24	0	11	95	235	158	692
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	404	0	404
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	11	0	11
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	662	0	662
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	10	10
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	38	0	38	6	0	0	5	21	182	252
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-50	-52	0	0	-102
TOTAL	6,013	0	6,013	1,019	0	80	860	2,208	508	10,688

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

WYCLIFFE

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	851	0	0	375	0	1,226	0	991	0	2,217	9
2. TOTAL EXPENSE (FROM TABLE 3)	1,276	0	0	121	0	1,397	0	546	0	1,943	0
3. NET REVENUE (EXPENSE)	-425	0	0	254	0	-171	0	445	0	274	9
4. NET RECONCILING ITEMS	254	0	0	-254	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-171	0	0	0	0	-171	0	445	0	274	9
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-123	0	-123	123
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	212	-212	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	41	-212	0	0	0	-171	0	322	0	151	132
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,427	212	0	0	0	1,639	0	296	0	1,935	2,973
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,468	0	0	0	0	1,468	0	618	0	2,086	3,105

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	256	0	0	256	0	0	0	256	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	19	0	0	19	0	0	0	19	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	275	0	0	275	0	0	0	275	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	178	0	0	178	0	0	0	178	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	375	375	0	0	0	375	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	95	0	0	95	0	671	0	766	9
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	253	0	0	253	0	320	0	573	0
8. MISCELLANEOUS	50	0	0	50	0	0	0	50	0
TOTAL	851	0	375	1,226	0	991	0	2,217	9

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	396	0	0	396	0	32	0	428
(B) OTHER INSTRUCTION AND RESEARCH	45	0	0	45	0	0	0	45
(C) OTHER SALARIES AND WAGES	340	0	0	340	0	0	0	340
TOTAL SALARIES AND WAGES	781	0	0	781	0	32	0	813
2. EMPLOYEE BENEFITS	115	0	0	115	0	0	0	115
TOTAL SALARIES AND BENEFITS	896	0	0	896	0	32	0	928
3. LIBRARY ACQUISITIONS	30	0	0	30	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	16	0	0	16	0	0	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	86	0	0	86	0	8	0	94
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	76	0	0	76	0	0	0	76
8. MUNICIPAL TAXES	7	0	0	7	0	0	0	7
9. RENOVATIONS AND ALTERATIONS	37	0	0	37	0	141	0	178
10. EXTERNALLY CONTRACTED SERVICES	0	0	121	121	0	0	0	121
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	270	0	270
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	128	0	0	128	0	95	0	223
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,276	0	121	1,397	0	546	0	1,943

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	396	0	396	0	0	0	0	0	0	396
(B) OTHER INSTRUCTION AND RESEARCH	45	0	45	0	0	0	0	0	0	45
(C) OTHER SALARIES AND WAGES	0	0	0	66	0	0	137	137	0	340
TOTAL SALARIES AND WAGES	441	0	441	66	0	0	137	137	0	781
2. EMPLOYEE BENEFITS	56	0	56	10	0	0	29	20	0	115
TOTAL SALARIES AND BENEFITS	497	0	497	76	0	0	166	157	0	896
3. LIBRARY ACQUISITIONS	0	0	0	30	0	0	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	3	0	0	5	8	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	20	1	0	0	11	54	0	86
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	76	0	76
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	37	0	37
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	76	0	76	5	0	0	18	29	0	128
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	593	0	593	115	0	0	200	368	0	1,276

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-212	0	0	0	0	-212	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-212	0	0	0	0	-212	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	212	0	0	0	0	212	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

CONRAD GREBEL

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,805	0	0	684	0	2,489	0	0	142	2,631	19
2. TOTAL EXPENSE (FROM TABLE 3)	1,880	0	0	590	0	2,470	0	0	69	2,539	0
3. NET REVENUE (EXPENSE)	-75	0	0	94	0	19	0	0	73	92	19
4. NET RECONCILING ITEMS	94	0	0	-94	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	19	0	0	0	0	19	0	0	73	92	19
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	19	0	0	0	0	19	0	0	73	92	19
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	77	0	0	0	0	77	0	0	216	293	864
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	96	0	0	0	0	96	0	0	289	385	883

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	989	0	0	989	0	0	0	989	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	103	0	0	103	0	0	0	103	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,092	0	0	1,092	0	0	0	1,092	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	396	0	0	396	0	0	0	396	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	454	454	0	0	0	454	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	57	0	0	57	0	0	113	170	5
5. NON-GOVT. GRANTS & CONTRACTS	189	0	0	189	0	0	2	191	0
6. SALES OF SERVICE AND PRODUCTS	0	0	230	230	0	0	0	230	0
7. INVESTMENT INCOME	71	0	0	71	0	0	27	98	14
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	1,805	0	684	2,489	0	0	142	2,631	19

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	728	0	0	728	0	0	0	728
(B) OTHER INSTRUCTION AND RESEARCH	153	0	0	153	0	0	0	153
(C) OTHER SALARIES AND WAGES	342	0	255	597	0	0	0	597
TOTAL SALARIES AND WAGES	1,223	0	255	1,478	0	0	0	1,478
2. EMPLOYEE BENEFITS	149	0	25	174	0	0	0	174
TOTAL SALARIES AND BENEFITS	1,372	0	280	1,652	0	0	0	1,652
3. LIBRARY ACQUISITIONS	45	0	0	45	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	17	85	0	0	0	85
5. OPERATIONAL SUPPLIES AND EXPENSES	76	0	27	103	0	0	28	131
6. COST OF GOODS SOLD	0	0	140	140	0	0	0	140
7. UTILITIES	26	0	39	65	0	0	0	65
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	7	0	22	29	0	0	0	29
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	22	0	0	22	0	0	0	22
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	32	32	0	0	0	32
13. LAND AND SITE SERVICES	11	0	11	22	0	0	0	22
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	253	0	22	275	0	0	41	316
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,880	0	590	2,470	0	0	69	2,539

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	728	0	728	0	0	0	0	0	0	728
(B) OTHER INSTRUCTION AND RESEARCH	153	0	153	0	0	0	0	0	0	153
(C) OTHER SALARIES AND WAGES	77	0	77	74	0	38	119	34	0	342
TOTAL SALARIES AND WAGES	958	0	958	74	0	38	119	34	0	1,223
2. EMPLOYEE BENEFITS	114	0	114	9	0	6	15	5	0	149
TOTAL SALARIES AND BENEFITS	1,072	0	1,072	83	0	44	134	39	0	1,372
3. LIBRARY ACQUISITIONS	0	0	0	45	0	0	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12	0	12	10	0	0	40	6	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	8	0	1	35	4	0	76
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	26	0	26
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	22	0	0	0	22
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	11	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	24	0	24	1	0	4	219	5	0	253
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,136	0	1,136	147	0	71	428	98	0	1,880

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

RENISON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RENISON COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,197	0	0	720	0	2,917	0	6	45	2,968	1
2. TOTAL EXPENSE (FROM TABLE 3)	2,172	0	0	764	0	2,936	0	2	0	2,938	0
3. NET REVENUE (EXPENSE)	25	0	0	-44	0	-19	0	4	45	30	1
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	25	0	0	-44	0	-19	0	4	45	30	1
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-173	0	0	44	0	-129	0	0	129	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-148	0	0	0	0	-148	0	4	174	30	1
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-16	0	0	0	0	-16	0	22	944	950	39
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-164	0	0	0	0	-164	0	26	1,118	980	40

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,425	0	0	1,425	0	0	0	1,425	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,425	0	0	1,425	0	0	0	1,425	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	518	0	0	518	0	0	0	518	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	646	654	0	0	0	654	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	82	0	0	82	0	0	43	125	1
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	74	74	0	0	0	74	0
7. INVESTMENT INCOME	139	0	0	139	0	6	2	147	0
8. MISCELLANEOUS	25	0	0	25	0	0	0	25	0
TOTAL	2,197	0	720	2,917	0	6	45	2,968	1

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RENISON COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,249	0	0	1,249	0	0	0	1,249
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	155	0	182	337	0	0	0	337
TOTAL SALARIES AND WAGES	1,404	0	182	1,586	0	0	0	1,586
2. EMPLOYEE BENEFITS	151	0	20	171	0	0	0	171
TOTAL SALARIES AND BENEFITS	1,555	0	202	1,757	0	0	0	1,757
3. LIBRARY ACQUISITIONS	8	0	0	8	0	0	0	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	13	0	109	122	0	0	0	122
5. OPERATIONAL SUPPLIES AND EXPENSES	86	0	0	86	0	0	0	86
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	21	0	87	108	0	0	0	108
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	3	3	0	0	0	3
10. EXTERNALLY CONTRACTED SERVICES	0	0	312	312	0	0	0	312
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2	0	2
12. PRINCIPAL AND INTEREST REPAYMENTS	41	0	0	41	0	0	0	41
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	448	0	51	499	0	0	0	499
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,172	0	764	2,936	0	2	0	2,938

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,249	0	1,249	0	0	0	0	0	0	1,249
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	23	0	0	132	0	0	155
TOTAL SALARIES AND WAGES	1,249	0	1,249	23	0	0	132	0	0	1,404
2. EMPLOYEE BENEFITS	137	0	137	0	0	0	14	0	0	151
TOTAL SALARIES AND BENEFITS	1,386	0	1,386	23	0	0	146	0	0	1,555
3. LIBRARY ACQUISITIONS	0	0	0	8	0	0	0	0	0	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10	0	10	0	0	0	3	0	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES	54	0	54	0	0	0	32	0	0	86
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	21	0	21
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	41	0	0	41
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	375	0	375	0	0	0	73	0	0	448
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,825	0	1,825	31	0	0	295	21	0	2,172

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

ST. JEROME'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,963	0	0	780	0	4,743	0	458	0	5,201	118
2. TOTAL EXPENSE (FROM TABLE 3)	3,810	0	0	887	0	4,697	0	132	0	4,829	0
3. NET REVENUE (EXPENSE)	153	0	0	-107	0	46	0	326	0	372	118
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	153	0	0	-107	0	46	0	326	0	372	118
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-64	0	0	25	0	-39	0	-25	0	-64	64
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	64	-64	0	93	-93	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	153	-64	0	11	-93	7	0	301	0	308	182
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	130	64	0	129	93	416	0	3,220	0	3,636	121
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	283	0	0	140	0	423	0	3,521	0	3,944	303

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,830	0	0	2,830	0	0	0	2,830	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	62	0	0	62	0	0	0	62	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	2,892	0	0	2,892	0	0	0	2,892	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	966	0	0	966	0	0	0	966	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	2	0	530	532	0	0	0	532	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	103	103	0	84	0	187	118
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	133	133	0	0	0	133	0
7. INVESTMENT INCOME	90	0	14	104	0	374	0	478	0
8. MISCELLANEOUS	13	0	0	13	0	0	0	13	0
TOTAL	3,963	0	780	4,743	0	458	0	5,201	118

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,643	0	0	1,643	0	0	0	1,643
(B) OTHER INSTRUCTION AND RESEARCH	163	0	0	163	0	0	0	163
(C) OTHER SALARIES AND WAGES	522	0	239	761	0	8	0	769
TOTAL SALARIES AND WAGES	2,328	0	239	2,567	0	8	0	2,575
2. EMPLOYEE BENEFITS	254	0	26	280	0	0	0	280
TOTAL SALARIES AND BENEFITS	2,582	0	265	2,847	0	8	0	2,855
3. LIBRARY ACQUISITIONS	38	0	0	38	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	64	132	0	0	0	132
5. OPERATIONAL SUPPLIES AND EXPENSES	176	0	44	220	0	0	0	220
6. COST OF GOODS SOLD	0	0	63	63	0	0	0	63
7. UTILITIES	64	0	43	107	0	0	0	107
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	102	0	135	237	0	0	0	237
10. EXTERNALLY CONTRACTED SERVICES	55	0	246	301	0	0	0	301
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	120	0	120
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	20	20	0	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	725	0	7	732	0	4	0	736
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	3,810	0	887	4,697	0	132	0	4,829

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,643	0	1,643	0	0	0	0	0	0	1,643
(B) OTHER INSTRUCTION AND RESEARCH	163	0	163	0	0	0	0	0	0	163
(C) OTHER SALARIES AND WAGES	13	0	13	101	0	16	329	63	0	522
TOTAL SALARIES AND WAGES	1,819	0	1,819	101	0	16	329	63	0	2,328
2. EMPLOYEE BENEFITS	183	0	183	14	0	2	47	8	0	254
TOTAL SALARIES AND BENEFITS	2,002	0	2,002	115	0	18	376	71	0	2,582
3. LIBRARY ACQUISITIONS	0	0	0	38	0	0	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	30	38	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	13	0	13	4	0	0	120	39	0	176
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	64	0	64
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	102	0	102
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	55	0	55
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	534	0	534	1	0	0	146	5	39	725
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,549	0	2,549	158	0	18	672	374	39	3,810

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-17	0	-47	0	0	-64	-93	0	0	-93
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-17	0	-47	0	0	-64	-93	0	0	-93
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	17	0	47	0	0	64	93	0	0	93
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

ST. PAUL'S UNITED

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	346	0	0	789	0	1,135	0	55	131	1,321	10
2. TOTAL EXPENSE (FROM TABLE 3)	632	0	0	530	0	1,162	0	33	95	1,290	0
3. NET REVENUE (EXPENSE)	-286	0	0	259	0	-27	0	22	36	31	10
4. NET RECONCILING ITEMS	259	0	0	-259	0	0	0	6	0	6	-6
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-27	0	0	0	0	-27	0	28	36	37	4
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	27	0	0	0	0	27	0	5	-32	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	33	4	37	4
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-103	0	0	0	0	-103	0	-31	1,695	1,561	31
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-103	0	0	0	0	-103	0	2	1,699	1,598	35

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	192	0	0	192	0	0	0	192	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	53	0	0	53	0	0	0	53	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	245	0	0	245	0	0	0	245	0
(C) FEDERAL	2	0	0	2	0	0	0	2	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	99	0	0	99	0	0	0	99	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	704	704	0	0	0	704	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	50	74	124	6
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	85	85	0	0	0	85	0
7. INVESTMENT INCOME	0	0	0	0	0	5	57	62	4
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	346	0	789	1,135	0	55	131	1,321	10

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	191	0	0	191	0	0	0	191
(B) OTHER INSTRUCTION AND RESEARCH	59	0	0	59	0	0	0	59
(C) OTHER SALARIES AND WAGES	102	0	122	224	0	0	0	224
TOTAL SALARIES AND WAGES	352	0	122	474	0	0	0	474
2. EMPLOYEE BENEFITS	31	0	13	44	0	0	0	44
TOTAL SALARIES AND BENEFITS	383	0	135	518	0	0	0	518
3. LIBRARY ACQUISITIONS	2	0	0	2	0	0	0	2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	14	0	0	0	14
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	10	30	0	0	0	30
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	41	0	42	83	0	0	0	83
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	10	0	22	32	0	0	0	32
10. EXTERNALLY CONTRACTED SERVICES	77	0	294	371	0	0	0	371
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6	0	6
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	4	20	24
13. LAND AND SITE SERVICES	12	0	13	25	0	0	75	100
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	80	0	7	87	0	23	0	110
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	632	0	530	1,162	0	33	95	1,290

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	191	0	191	0	0	0	0	0	0	191
(B) OTHER INSTRUCTION AND RESEARCH	59	0	59	0	0	0	0	0	0	59
(C) OTHER SALARIES AND WAGES	0	0	0	8	0	30	64	0	0	102
TOTAL SALARIES AND WAGES	250	0	250	8	0	30	64	0	0	352
2. EMPLOYEE BENEFITS	21	0	21	1	0	3	6	0	0	31
TOTAL SALARIES AND BENEFITS	271	0	271	9	0	33	70	0	0	383
3. LIBRARY ACQUISITIONS	0	0	0	2	0	0	0	0	0	2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	7	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	5	0	5	0	0	3	10	2	0	20
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	41	0	41
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	10	0	10
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	0	0	0	43	29	0	77
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	12	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	9	0	9	0	0	1	23	3	44	80
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	290	0	290	11	0	37	153	97	44	632

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

BRESCIA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,314	0	0	1,296	0	4,610	0	9	0	4,619	0
2. TOTAL EXPENSE (FROM TABLE 3)	3,056	0	0	1,075	0	4,131	0	2	0	4,133	0
3. NET REVENUE (EXPENSE)	258	0	0	221	0	479	0	7	0	486	0
4. NET RECONCILING ITEMS	426	0	0	-457	0	-31	0	0	0	-31	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	684	0	0	-236	0	448	0	7	0	455	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	684	0	0	-236	0	448	0	7	0	455	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	759	0	0	312	0	1,071	0	161	0	1,232	65
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,443	0	0	76	0	1,519	0	168	0	1,687	65

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BRESCIA COLLEGE (WESTERN)

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,754	0	0	1,754	0	0	0	1,754	0
(II) EXTRA FORMULA	140	0	0	140	0	0	0	140	0
(III) OTHER MCU GRANTS	82	0	0	82	0	0	0	82	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,976	0	0	1,976	0	0	0	1,976	0
(C) FEDERAL	2	0	0	2	0	0	0	2	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,232	0	0	1,232	0	0	0	1,232	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	14	0	668	682	0	0	0	682	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	516	516	0	0	0	516	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	60	60	0	0	0	60	0
7. INVESTMENT INCOME	64	0	52	116	0	9	0	125	0
8. MISCELLANEOUS	26	0	0	26	0	0	0	26	0
TOTAL	3,314	0	1,296	4,610	0	9	0	4,619	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,320	0	0	1,320	0	0	0	1,320
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	596	0	276	872	0	0	0	872
TOTAL SALARIES AND WAGES	1,916	0	276	2,192	0	0	0	2,192
2. EMPLOYEE BENEFITS	139	0	33	172	0	0	0	172
TOTAL SALARIES AND BENEFITS	2,055	0	309	2,364	0	0	0	2,364
3. LIBRARY ACQUISITIONS	54	0	0	54	0	0	0	54
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	94	0	128	222	0	0	0	222
5. OPERATIONAL SUPPLIES AND EXPENSES	94	0	84	178	0	0	0	178
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	83	0	65	148	0	0	0	148
8. MUNICIPAL TAXES	68	0	0	68	0	0	0	68
9. RENOVATIONS AND ALTERATIONS	74	0	61	135	0	0	0	135
10. EXTERNALLY CONTRACTED SERVICES	47	0	428	475	0	0	0	475
11. SCHOLARSHIPS, BURSARIES, ETC.	83	0	0	83	0	2	0	85
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	404	0	0	404	0	0	0	404
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	3,056	0	1,075	4,131	0	2	0	4,133

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BRESCIA COLLEGE (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,320	0	1,320	0	0	0	0	0	0	1,320
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	72	0	57	288	179	0	596
TOTAL SALARIES AND WAGES	1,320	0	1,320	72	0	57	288	179	0	1,916
2. EMPLOYEE BENEFITS	87	0	87	6	0	0	21	25	0	139
TOTAL SALARIES AND BENEFITS	1,407	0	1,407	78	0	57	309	204	0	2,055
3. LIBRARY ACQUISITIONS	0	0	0	54	0	0	0	0	0	54
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	62	0	62	0	0	19	0	13	0	94
5. OPERATIONAL SUPPLIES AND EXPENSES	78	0	78	10	0	0	4	2	0	94
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	83	0	83
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	68	0	68
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	74	0	74
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	47	0	47
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	83	0	0	0	83
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	63	0	63	0	0	71	7	0	263	404
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,610	0	1,610	142	0	230	320	491	263	3,056

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

HURON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,707	0	0	1,479	0	6,186	0	375	0	6,561	0
2. TOTAL EXPENSE (FROM TABLE 3)	4,756	0	0	1,644	0	6,400	0	138	0	6,538	0
3. NET REVENUE (EXPENSE)	-49	0	0	-165	0	-214	0	237	0	23	0
4. NET RECONCILING ITEMS	15	0	0	0	0	15	0	0	0	15	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-34	0	0	-165	0	-199	0	237	0	38	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	210	0	0	0	0	210	0	-210	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	176	0	0	-165	0	11	0	27	0	38	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	363	0	0	489	0	852	0	2,982	0	3,834	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	539	0	0	324	0	863	0	3,009	0	3,872	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HURON COLLEGE (WESTERN)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,260	0	0	2,260	0	0	0	2,260	0
(II) EXTRA FORMULA	586	0	0	586	0	0	0	586	0
(III) OTHER MCU GRANTS	120	0	0	120	0	0	0	120	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	2,966	0	0	2,966	0	0	0	2,966	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,224	0	0	1,224	0	0	0	1,224	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	1,472	1,472	0	0	0	1,472	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	7	0	7	0
5. NON-GOVT. GRANTS & CONTRACTS	196	0	0	196	0	0	0	196	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	282	0	0	282	0	368	0	650	0
8. MISCELLANEOUS	39	0	7	46	0	0	0	46	0
TOTAL	4,707	0	1,479	6,186	0	375	0	6,561	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HURON COLLEGE (WESTERN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,188	0	0	2,188	0	0	0	2,188
(B) OTHER INSTRUCTION AND RESEARCH	2	0	0	2	0	0	0	2
(C) OTHER SALARIES AND WAGES	667	0	116	783	0	0	0	783
TOTAL SALARIES AND WAGES	2,857	0	116	2,973	0	0	0	2,973
2. EMPLOYEE BENEFITS	294	0	16	310	0	0	0	310
TOTAL SALARIES AND BENEFITS	3,151	0	132	3,283	0	0	0	3,283
3. LIBRARY ACQUISITIONS	135	0	0	135	0	0	0	135
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	190	0	166	356	0	0	0	356
5. OPERATIONAL SUPPLIES AND EXPENSES	165	0	0	165	0	0	0	165
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	162	162	0	0	0	162
8. MUNICIPAL TAXES	58	0	0	58	0	0	0	58
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	415	0	1,182	1,597	0	0	0	1,597
11. SCHOLARSHIPS, BURSARIES, ETC.	142	0	0	142	0	138	0	280
12. PRINCIPAL AND INTEREST REPAYMENTS	12	0	0	12	0	0	0	12
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	488	0	2	490	0	0	0	490
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4,756	0	1,644	6,400	0	138	0	6,538

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,188	0	2,188	0	0	0	0	0	0	2,188
(B) OTHER INSTRUCTION AND RESEARCH	2	0	2	0	0	0	0	0	0	2
(C) OTHER SALARIES AND WAGES	0	0	0	169	0	0	498	0	0	667
TOTAL SALARIES AND WAGES	2,190	0	2,190	169	0	0	498	0	0	2,857
2. EMPLOYEE BENEFITS	205	0	205	23	0	0	66	0	0	294
TOTAL SALARIES AND BENEFITS	2,395	0	2,395	192	0	0	564	0	0	3,151
3. LIBRARY ACQUISITIONS	0	0	0	135	0	0	0	0	0	135
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	2	0	0	188	0	0	190
5. OPERATIONAL SUPPLIES AND EXPENSES	92	0	92	6	0	28	39	0	0	165
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	401	0	401	7	0	0	7	0	0	415
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	142	0	0	0	142
13. LAND AND SITE SERVICES	0	0	0	0	0	0	12	0	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
16. INTERNAL COST ALLOCATIONS	57	0	57	2	0	358	50	21	0	488
	0	0	0	0	0	0	0	0	0	0
TOTAL	2,945	0	2,945	344	0	528	860	79	0	4,756

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

KING'S COLLEGE
&
ST. PETER'S SEMINARY

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,231	0	1	1,531	0	10,763	33	238	380	11,414	392
2. TOTAL EXPENSE (FROM TABLE 3)	9,087	0	0	1,615	0	10,702	34	1	118	10,855	0
3. NET REVENUE (EXPENSE)	144	0	1	-84	0	61	-1	237	262	559	392
4. NET RECONCILING ITEMS	5	0	0	0	0	5	0	0	0	5	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	149	0	1	-84	0	66	-1	237	262	564	392
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	143	0	143	0	-169	26	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	149	0	1	59	0	209	-1	68	288	564	392
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-19	0	-275	866	0	572	3	736	159	1,470	1,426
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	130	0	-274	925	0	781	2	804	447	2,034	1,818

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	5,260	0	0	5,260	0	0	0	5,260	0
(II) EXTRA FORMULA	525	0	0	525	0	0	0	525	0
(III) OTHER MCU GRANTS	187	0	0	187	0	0	0	187	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	5,972	0	0	5,972	0	0	0	5,972	0
(C) FEDERAL	2	0	0	2	33	0	0	35	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,651	0	0	2,651	0	0	0	2,651	0
(B) TUITION NON-CREDIT	0	1	0	1	0	0	0	1	0
(C) MISCELLANEOUS	34	0	1,407	1,441	0	0	0	1,441	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	367	0	0	367	0	4	341	712	392
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	104	104	0	0	0	104	0
7. INVESTMENT INCOME	156	0	0	156	0	234	39	429	0
8. MISCELLANEOUS	49	0	20	69	0	0	0	69	0
TOTAL	9,231	1	1,531	10,763	33	238	380	11,414	392

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,038	0	0	4,038	0	0	0	4,038
(B) OTHER INSTRUCTION AND RESEARCH	87	0	0	87	0	0	0	87
(C) OTHER SALARIES AND WAGES	2,030	0	368	2,398	0	0	0	2,398
TOTAL SALARIES AND WAGES	6,155	0	368	6,523	0	0	0	6,523
2. EMPLOYEE BENEFITS	621	0	51	672	0	0	0	672
TOTAL SALARIES AND BENEFITS	6,776	0	419	7,195	0	0	0	7,195
3. LIBRARY ACQUISITIONS	217	0	0	217	0	0	0	217
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	256	0	21	277	0	0	0	277
5. OPERATIONAL SUPPLIES AND EXPENSES	471	0	227	698	0	0	0	698
6. COST OF GOODS SOLD	0	0	19	19	0	0	0	19
7. UTILITIES	79	0	104	183	0	0	0	183
8. MUNICIPAL TAXES	117	0	0	117	0	0	0	117
9. RENOVATIONS AND ALTERATIONS	35	0	0	35	0	0	0	35
10. EXTERNALLY CONTRACTED SERVICES	143	0	618	761	0	0	0	761
11. SCHOLARSHIPS, BURSARIES, ETC.	114	0	0	114	0	1	0	115
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	37	37	0	0	0	37
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	118	118
15. MISCELLANEOUS	1,004	0	45	1,049	34	0	0	1,083
16. INTERNAL COST ALLOCATIONS	-125	0	125	0	0	0	0	0
TOTAL	9,087	0	1,615	10,702	34	1	118	10,855

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,038	0	4,038	0	0	0	0	0	0	4,038
(B) OTHER INSTRUCTION AND RESEARCH	87	0	87	0	0	0	0	0	0	87
(C) OTHER SALARIES AND WAGES	238	0	238	284	0	187	767	554	0	2,030
TOTAL SALARIES AND WAGES	4,363	0	4,363	284	0	187	767	554	0	6,155
2. EMPLOYEE BENEFITS	438	0	438	29	0	19	78	57	0	621
TOTAL SALARIES AND BENEFITS	4,801	0	4,801	313	0	206	845	611	0	6,776
3. LIBRARY ACQUISITIONS	0	0	0	217	0	0	0	0	0	217
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	55	0	55	23	0	3	76	99	0	256
5. OPERATIONAL SUPPLIES AND EXPENSES	150	0	150	12	0	34	166	109	0	471
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	79	0	79
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	117	0	117
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	35	0	35
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	5	0	67	23	48	0	143
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	114	0	0	0	114
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	112	0	112	4	0	13	136	23	716	1,004
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-125	0	0	-125
TOTAL	5,118	0	5,118	574	0	437	1,121	1,121	716	9,087

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

WATERLOO LUTHERAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	850	0	0	0	0	850	0	85	0	935	135
2. TOTAL EXPENSE (FROM TABLE 3)	851	0	0	0	0	851	4	41	0	896	0
3. NET REVENUE (EXPENSE)	-1	0	0	0	0	-1	-4	44	0	39	135
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1	0	0	0	0	-1	-4	44	0	39	135
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1	-1	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1	0	0	0	-1	-4	44	0	39	135
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	166	0	0	0	166	6	-38	0	134	2,205
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	165	0	0	0	165	2	6	0	173	2,340

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	258	0	0	258	0	0	0	258	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	258	0	0	258	0	0	0	258	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	123	0	0	123	0	0	0	123	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	13	0	13	135
5. NON-GOVT. GRANTS & CONTRACTS	290	0	0	290	0	0	0	290	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	179	0	0	179	0	72	0	251	0
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	850	0	0	850	0	85	0	935	135

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	428	0	0	428	0	0	0	428
(B) OTHER INSTRUCTION AND RESEARCH	51	0	0	51	0	0	0	51
(C) OTHER SALARIES AND WAGES	146	0	0	146	0	0	0	146
TOTAL SALARIES AND WAGES	625	0	0	625	0	0	0	625
2. EMPLOYEE BENEFITS	73	0	0	73	0	0	0	73
TOTAL SALARIES AND BENEFITS	698	0	0	698	0	0	0	698
3. LIBRARY ACQUISITIONS	27	0	0	27	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4	0	0	4	0	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	42	0	0	42	4	0	0	46
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	23	0	0	23	0	0	0	23
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	24	0	0	24	0	41	0	65
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	33	0	0	33	0	0	0	33
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	851	0	0	851	4	41	0	896

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	428	0	428	0	0	0	0	0	0	428
(B) OTHER INSTRUCTION AND RESEARCH	51	0	51	0	0	0	0	0	0	51
(C) OTHER SALARIES AND WAGES	63	0	63	25	0	0	18	16	24	146
TOTAL SALARIES AND WAGES	542	0	542	25	0	0	18	16	24	625
2. EMPLOYEE BENEFITS	64	0	64	3	0	0	3	2	1	73
TOTAL SALARIES AND BENEFITS	606	0	606	28	0	0	21	18	25	698
3. LIBRARY ACQUISITIONS	0	0	0	27	0	0	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	4	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	15	0	15	1	0	0	11	7	8	42
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	23	0	23
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	24	0	0	0	24
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7	0	7	1	0	0	7	1	17	33
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	628	0	628	57	0	24	43	49	50	851

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-1	-1	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-1	-1	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	166	166	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	165	165	0	0	0	0

* Other Operating funds are a reserve for contingencies.

DOMINICAIN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	520	0	0	42	0	562	2	0	0	564	0
2. TOTAL EXPENSE (FROM TABLE 3)	533	0	0	31	0	564	2	0	0	566	0
3. NET REVENUE (EXPENSE)	-13	0	0	11	0	-2	0	0	0	-2	0
4. NET RECONCILING ITEMS	58	0	0	-8	0	50	0	0	0	50	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	45	0	0	3	0	48	0	0	0	48	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	45	0	0	3	0	48	0	0	0	48	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	110	0	0	21	0	131	0	0	0	131	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	155	0	0	24	0	179	0	0	0	179	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	58	0	0	58	0	0	0	58	0
(II) EXTRA FORMULA	64	0	0	64	0	0	0	64	0
(III) OTHER MCU GRANTS	11	0	0	11	0	0	0	11	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	133	0	0	133	0	0	0	133	0
(C) FEDERAL	0	0	0	0	2	0	0	2	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	100	0	0	100	0	0	0	100	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	19	0	0	19	0	0	0	19	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	42	0	0	42	0	0	0	42	0
5. NON-GOVT. GRANTS & CONTRACTS	198	0	0	198	0	0	0	198	0
6. SALES OF SERVICE AND PRODUCTS	0	0	33	33	0	0	0	33	0
7. INVESTMENT INCOME	2	0	0	2	0	0	0	2	0
8. MISCELLANEOUS	26	0	9	35	0	0	0	35	0
TOTAL	520	0	42	562	2	0	0	564	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: DOMINICAIN COLLEGE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	236	0	0	236	0	0	0	236
(B) OTHER INSTRUCTION AND RESEARCH	7	0	0	7	0	0	0	7
(C) OTHER SALARIES AND WAGES	96	0	9	105	0	0	0	105
TOTAL SALARIES AND WAGES	339	0	9	348	0	0	0	348
2. EMPLOYEE BENEFITS	8	0	0	8	0	0	0	8
TOTAL SALARIES AND BENEFITS	347	0	9	356	0	0	0	356
3. LIBRARY ACQUISITIONS	45	0	0	45	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	0	27	0	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES	36	0	0	36	0	0	0	36
6. COST OF GOODS SOLD	0	0	21	21	0	0	0	21
7. UTILITIES	4	0	0	4	0	0	0	4
8. MUNICIPAL TAXES	4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS	1	0	0	1	0	0	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	69	0	1	70	2	0	0	72
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	533	0	31	564	2	0	0	566

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: DOMINICAIN COLLEGE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	236	0	236	0	0	0	0	0	0	236
(B) OTHER INSTRUCTION AND RESEARCH	7	0	7	0	0	0	0	0	0	7
(C) OTHER SALARIES AND WAGES	0	0	0	35	0	0	61	0	0	96
TOTAL SALARIES AND WAGES	243	0	243	35	0	0	61	0	0	339
2. EMPLOYEE BENEFITS	4	0	4	0	0	0	4	0	0	8
TOTAL SALARIES AND BENEFITS	247	0	247	35	0	0	65	0	0	347
3. LIBRARY ACQUISITIONS	0	0	0	45	0	0	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5	0	5	0	0	0	22	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES	33	0	33	3	0	0	0	0	0	36
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4	0	4
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	1	0	0	22	46	0	69
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	285	0	285	84	0	0	109	55	0	533

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0